

**BY ORDER OF THE
SECRETARY OF THE AIR FORCE**

AIR FORCE INSTRUCTION 65-106

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Financial Management

**APPROPRIATED FUND SUPPORT OF
MORALE, WELFARE, AND
RECREATION (MWR) AND OTHER
NONAPPROPRIATED FUND
INSTRUMENTALITIES (NAFIS)**

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This instruction implements Air Force Policy Directive (AFPD) 65-1, *Management of Financial Services*, AFPD 65-5, *Cost and Economics*, Department of Defense Instruction (DoDI) 1015.10, *Morale, Welfare and Recreation (MWR) Programs*, and DoDI 1015.15, *Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources*. It provides financial guidance on using appropriated funds (APFs) for MWR programs and other nonappropriated fund instrumentalities (NAFIs) throughout the Air Force. This publication applies to all organizations and individuals at all levels of the Air Force who review, approve, or use APFs to support MWR and other NAFIs, including the Regular Air Force, the Air Force Reserve, the Air National Guard, and the Civil Air Patrol. This publication may be supplemented at any level, but all supplements are routed to the Office of Primary Responsibility (OPR) listed above for coordination prior to certification and approval, and should be limited in nature. Refer recommended changes and questions about this publication to the OPR using the Air Force (AF) Form 847, *Recommendation for Change of Publication*; route AF Forms 847 from the field through the appropriate functional chain of command. The authorities to waive wing/unit level requirements in this publication are identified with a Tier (T-0, T-1, T-2, and T-3) number following the compliance statement. See Air Force Instruction (AFI) 33-360, *Publications and Forms Management*, for a description of the authorities associated with the Tier numbers. Submit requests for waivers through the chain of command to the appropriate Tier waiver approval authority, or alternately, to the requestor's commander for non-tiered compliance items. In this instruction, see [Chapter 10](#), "Waivers to Fund Source and Other Waivers", for additional

information on waivers. Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with Air Force Manual (AFMAN) 33-363, *Management of Records*, and disposed of in accordance with the Records Disposition Schedule in the Air Force Records Information Management System.

SUMMARY OF CHANGES

This publication contains substantial revisions, which incorporate or adopt changes due to revisions of DoDI 1015.10, DoDI 1015.15, and DoDI 6060.02, *Child Development Programs (CDPs)*, and other guidance from the Department of Defense (DoD) and Air Force. In this instruction, **Chapter 4**, “General Funding Authorizations for Appropriated Funds” provides interpretations to the table in DoDI 1015.15, Enclosure 4, “APF and NAF Funding Authorizations”.

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Chapter 1

ROLES AND RESPONSIBILITIES

1.1. Overview. This instruction provides detailed Air Force financial guidance on APF support to MWR programs and activities, and other Nonappropriated Fund Instrumentalities (NAFIs). In cases of conflict with other AFIs on using APFs to support MWR programs, activities, and other NAFIs, this instruction takes precedence. In the event of conflict with other instructions, submit an AF Form 847 through established command channels to Deputy Assistant Secretary of the Air Force (Cost and Economics) (SAF/FMC) for appropriate review and coordination including the Deputy Assistant Secretary of the Air Force (Budget) (SAF/FMB).

1.2. The Principal Deputy Under Secretary of Defense for Personnel and Readiness (PDUSD (P&R)) Responsibilities. The PDUSD (P&R) serves as the principal staff assistant and advisor to the Under Secretary of Defense for Personnel and Readiness, the Secretary and Deputy Secretary of Defense for NAF policy, DoD military and civilian MWR programs, armed service exchanges, lodging programs, and other authorized NAFIs. See DoDI 1015.10 and DoDI 1015.15 for details on the discharge of this responsibility.

1.3. Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM) Responsibilities. SAF/FM provides AF policy on appropriated fund support of MWR activities and other NAFIs in conjunction with the Directorate of Air Force Services (AF/AIS) policy on nonappropriated fund (NAF) uses.

1.3.1. All questions or requests for expanded direction should be made to SAF/FMC with appropriate coordination through the Air Force Reserve Command (AFRC) or Air Force Installation and Mission Support Center (AFIMSC) and Headquarters Air Force (HAF).

1.3.2. SAF/FM develops, coordinates, and provides procedures for financial oversight in accordance with AFI 65-107, *Nonappropriated Funds Financial Management Oversight Responsibilities*, which includes installation comptroller requirements for review and computation of APF support.

1.4. Air Force Reserve Command or Air Force Installation and Mission Support Center Responsibilities. The AFRC/AFIMSC comptroller and NAF oversight functions provide funding, and/or intermediate fund source guidance and interpretations. If further interpretation is needed, forwards fund source issues along with references used and recommended solution to SAF/FMCEB for resolution.

1.5. Installation Comptroller Responsibilities.

1.5.1. The Installation Comptroller provides financial oversight in accordance with AFI 65-107, *Nonappropriated Funds Financial Management Oversight Responsibilities*. Additionally, installations comptrollers provide guidance to commanders and Force Support (FS) functional managers on using APFs to support these activities within the limitations established by the Congress, the Secretary of Defense, and the Secretary of the Air Force. If further interpretation is needed, forwards fund source issues along with references used and recommended solution to the AFIMSC/AFRC NAF oversight function for resolution.

1.5.2. The installation comptroller's office must ensure obligations are accurately reported in accordance with funding limitations and all applicable Air Force and DoD guidance. (T-0).

Chapter 2

CLASSIFICATION AND COST ELEMENT GUIDANCE FOR MORALE, WELFARE AND RECREATION AND OTHER NONAPPROPRIATED FUND INSTRUMENTALITY ACTIVITIES

2.1. Objective. The Air Force promotes and provides a well-rounded MWR and other NAFI programs. This network of leisure and support capabilities builds resiliency and readiness while strengthening the Air Force community. Adequate facilities are acquired, operated, and maintained through financial support provided from APFs and NAFs as authorized by law.

2.1.1. Personnel Authorization. Additional personnel authorizations or requirements shall not be programmed or allocated based on this instruction.

2.1.2. Use of Appropriated Funds. To most efficiently utilize NAF resources, expenses are paid from APFs where authorized by DoDI 1015.15 and other guidance. Additional interpretations to the general funding authorizations for APF support for MWR and other NAFIs are provided in this instruction.

2.1.2.1. APFs may not be used beyond what is authorized in this instruction and the table in DoDI 1015.15, Enclosure 4, “APF and NAF Funding Authorizations”, without a waiver. (T-0).

2.1.2.2. When APFs are not available, see **Chapter 10** of this instruction to determine if a waiver to fund source may be available.

2.1.3. Use of Nonappropriated Funds. AFMAN 34-201, *Use of Nonappropriated Funds*, provides the guidance for the use of NAFs, and additional information regarding support, classification and operations of MWR and other NAFI programs. AFMAN 34-201 implements the funding guidance in DoDI 1015.15 for NAFs. Using NAFs in lieu of authorized APFs requires a waiver to fund source in accordance with AFMAN 34-201.

2.1.4. Use of Transferred Appropriated Funds. Title 10 United States Code Section 2491 (10 U.S.C. § 2491), *Uniform Funding and Management of Morale, Welfare, and Recreation Programs*, authorizes a transfer of APFs to NAFs to fund activities that fall within Program Group I – Military MWR Programs, Program Group II – Armed Service Exchange Programs, and Program Group V – Supplemental Mission Funds (but only Service Academy mixed fund athletic or recreational extracurricular programs.)

2.1.4.1. APFs are authorized only if the MWR program is authorized to receive APF support in accordance with this instruction and only in the amounts the program is authorized to receive. See **Attachment 2**, “Air Force Policy on the use of 10 U.S.C. § 2491”, of this instruction for additional information.

2.1.4.2. When transferring APFs, a memorandum of agreement must be established. (T-1). The 10 U.S.C. § 2491 memorandum of agreement must include the amount, identify the specific MWR program requirements to be met, the obligation schedule for the APFs to be provided, and signed by the senior AFSVA or HAF APF resource manager (as appropriate), the NAFI fund manager, and the organizational commander or executive director. (T-1). When APFs are transferred to a NAFI for the accomplishment of a specific

purpose, the requirement to achieve that purpose shall not exceed the amount transferred. (T-1).

2.1.4.3. APFs transferred to a NAFI via 10 U.S.C. § 2491 are treated as NAFs and expended in accordance with laws applicable to the expenditures of NAFs. When transferred under this authority, APFs are considered to be NAFs for all purposes and remain available until expended. However, APFs cannot be transferred with the intent to extend the fiscal life of the APFs or used for purposes not authorized APF support. (T-0).

2.2. Categories of Air Force MWR Activities. MWR activities are classified into three categories for determining the source of funding support authorized for each: Category A, "Mission Sustaining Activities"; Category B, "Basic Community Support Activities"; and Category C, "Revenue Generating Activities". See [Table 2.1](#) for a list of Air Force MWR activities and the category type for each activity. DoDI 1015.10 provides additional details on these activities. Support categories are based on the activity and not the facility. A facility may contain more than one activity with each activity classified in a different support category. Similarly, a program can be comprised of multiple activities in different support categories. For general funding authorizations for MWR and other NAFI activities, see [Chapter 4](#), "General Funding Authorizations for Appropriated Funds", of this instruction and the table in DoDI 1015.15, Enclosure 4, "APF and NAF Funding Authorizations".

2.2.1. Category A, Mission Sustaining Activities. These activities are essential to the military mission and must be provided in all but the most extenuating conditions (for example, contingency operations). Consequently, these programs are authorized to receive maximum APF support. They also have the least capability to generate revenue. Category A activities shall be supported almost entirely with APFs, with the use of NAFs limited to specific instances where APF support is prohibited by law or when NAF support is essential for the operation. (T-0).

2.2.1.1. In accordance with DoDI 1015.10, Enclosure 6, "MWR Funding Metrics" and OSD guidance, APF support for an installation's Category A activities will be executed at a minimum of 85 percent. (T-0).

2.2.1.1.1. In accordance with DoDI 1015.10, Enclosure 6, "MWR Funding Metrics", the DoD funding standard includes both the Category A and small Category C operations within the Category A activity. For example, a juice bar in the Fitness Center.

2.2.1.1.2. If the small Category C operations within Category A activities are reported separately, the APF support for an installation's Category A activities will be executed at 100 percent where APFs are authorized. (T-1).

2.2.1.2. Use of NAFs are authorized in accordance with AFMAN 34-201.

2.2.2. Category B, Basic Community Support Activities. These activities have the capability to generate some NAF revenue. They may be provided substantial support from APFs. This category includes essential MWR activities that provide a fundamental core of the FS programs at Air Force installations.

2.2.2.1. In accordance with DoDI 1015.10, Enclosure 6, “MWR Funding Metrics” and OSD guidance, APF support of an installation’s Category B activities will be executed at a minimum of 65 percent of direct costs. (T-0).

2.2.2.2. In accordance with DoDI 1015.10, Enclosure 6, “MWR Funding Metrics”, APF support for an installation’s Child Development and Youth programs shall be reported separately from other Category B activities. (T-0).

2.2.3. Category C, Revenue-Generating Activities. These activities have the highest capability to generate revenue and are considered self-sustaining, which are capable of funding most expenses. Category C activities are considered desirable to the military community, and make major contributions to mission accomplishment, and personnel recruitment and retention. Category C activities are authorized indirect APF support and limited direct APF support.

2.2.3.1. Category C activities at designated remote and isolated locations may receive APF support authorized for Category B activities in accordance with DoDI 1015.15. See **Chapter 3** within this publication for additional remote and isolated location guidance.

2.2.3.2. Category C activities at installations that have been approved for Global Defense Posture Realignment in accordance with DoDI 4165.69, *Realignment of DoD Sites Overseas*, or identified for Base Redevelopment and Closure in accordance with DoDI 4165.69, *Realignment of DoD Sites Overseas* and Department of Defense Manual (DoDM) 4165.66-M, *Base Development and Realignment Manual* may receive APF support authorized for Category B activities.

2.2.3.3. For locations designated as Force Protection Charlie or Delta in accordance with DoDI O-2000.16V1_AFI 10-245-O, *Antiterrorism (AT) Program Implementation*, Category C activities are authorized APF support for utilities and rents, custodial and janitorial services, and civilian personnel with installation management and supervisory functions; excluding golf courses, golf course structures, cart storage buildings, maintenance sheds, pro shops and personnel directly and primarily involved in resale.

2.2.3.3.1. Prior to implementation, the FS Resource Management Flight Chief (FS/FSR) will ensure accounting mechanisms are in place to account for appropriated fund support to the Category C MWR program and report it by element of expense. (T-0).

2.2.3.3.2. This authority for APF support is discontinued at the end of the same fiscal year quarter during which the designated force protection conditions are disestablished or downgraded. APF support to Category A and B programs may not be diverted to provide support to Category C programs. (T-0).

2.2.4. Resale Activities. Resale activities are Category C activities. MWR programs may engage in resale activities and services that are directly related to their program. Such activities shall be NAF operated. Otherwise, the Army and Air Force Exchange Service (AAFES) shall be the primary source of non-food resale merchandise and services on Air Force installations in accordance with DoDI 1015.15 and DoDI 1330.09, *Armed Services Exchange Policy*. MWR programs shall obtain, in advance, written right of first refusal from AAFES to operate any other resale not directly related to their activity in accordance with DoDI 1015.10. (T-0).

However, income received for the sale of services is not considered income from the resale of goods; it is considered fees and charges or dues and assessments for participation.

2.3. Supplemental Mission Support Nonappropriated Fund Activities. These activities include all NAFIs that supplement the installation operation of mission programs such as, training, food service, transportation, security, or other APF programs. Examples include the United States Air Force Academy (USAFA) Cadet Dining Fund, the USAFA Athletic Association, and the Mission Essential Feeding Fund. The only APF support costs reportable for these activities are direct costs related to NAFI operating functions. APF support is authorized at the same level as a Category C MWR activity.

2.4. Lodging Fund and Fisher House Fund. These NAFIs have specifically identified APF support as described in [Chapter 6](#), “Air Force Lodging Funding Guidance” and [Chapter 7](#), “Fisher House Funding Guidance”. The only APF support costs reportable for these activities are direct costs related to NAFI operating functions.

2.5. Civilian MWR Fund. APF support is authorized for activities in the Civilian MWR Fund at the same level as provided to Military MWR Category C activities.

2.6. Army and Air Force Exchange Service Activities. With the exceptions noted below, APF support may be provided to AAFES activities at the same level as provided to MWR Category C activities. APF support is not authorized for refuse collection and disposal services provided at continental U.S. AAFES locations except at designated remote and isolated locations.

2.7. Collocated Activities. Classify snack bars, soda fountains, health bars, recreation equipment rental, arts and craft resale, and other MWR resale or revenue generating activities, whether standing alone or collocated within the same facility as Category A or B activities or other NAFIs, as Category C activities for determining APF support. When utilities are funded with NAFs and meters are not used, follow guidance in AFI 32-1061, *Providing Utilities to U.S. Air Force Installations*, to estimate utility consumption.

2.8. Common Support Services. Common support services for MWR activities and other NAFIs are considered MWR Category A for reporting purposes only. Common support services are identified as Procurement, Human Resource Office, Marketing, Resource Management, Logistics, and Executive Control and Command Supervision.

2.8.1. For purposes of executive control and command supervision, APF support is authorized for equipment (including data automation equipment).

2.8.2. APF and NAF support are authorized for common support services IAW DoDI 1015.10 and DoDI 1015.15.

2.9. Private Organizations. Private organizations are Non-Federal Entities governed by AFI 34-223, *Private Organizations (PO) Program*. They are not NAFIs or MWR activities.

2.10. Air Force Museum Program. Do not classify Air Force museums as FS activities. For funding guidance, use AFMAN 65-605V1, *Budget Guidance and Technical Procedures*, when using APFs to support museum programs.

2.11. Private Animal Care. Private animal care, with goods and services such as grooming, doggy day care, self-bath, boarding, and food and exercise add-ons are Category C activities.

2.11.1. Retail items such as specialty food, toys, accessories, beds, and travel items are authorized for sale in private animal care activities.

2.11.2. Veterinary treatment facilities on Air Force installations are provided and operated separately by the Veterinary Services Central Fund under the United States Army Public Health Command.

2.12. Auditorium/Theater Multipurpose Community Facilities.

2.12.1. Classify MWR auditorium and theater multipurpose facilities with cinema-style concession operations as a Category C activity. When AAFES uses these facilities to generate revenues either part time or full-time, NAFs should be used to pay for utilities unless the installation commander determines APFs are available. If NAFs are used, the bill must be prorated so AAFES pays the MWR utility rate and only for the time used solely to generate revenue.

2.12.2. FS may provide motion pictures at no cost to the user in designated remote and isolated locations (See [Table 3.1](#)) or deployed locations regardless of format.

2.12.3. MWR may also provide motion pictures at no cost to the user as a Category A activity/program. These motion pictures must be on non-commercial-style media in accordance with DoDI 1015.10. (T-0). Commercial-style media is 35 millimeter or other industry standard format.

2.13. Qualified Recycling Program. MWR is authorized to administer the recycling program and receive revenues. However, this program is an APF responsibility and NAFs may not be used to subsidize it. (T-0).

2.13.1. A support agreement is signed between the installation commander and the FS commander identifying the Qualified Recycling Program responsibilities.

2.13.2. See [paragraph 2.18](#). for additional information for support agreements.

2.14. Warfighter and Family Services (WFS). While this program is identified in DoDI 1015.10 and provides a possible alternative to be included as an MWR program, the Air Force does not operate this DoD program as part of the Air Force MWR Programs. While APFs are authorized and used to fund this program, the Air Force has chosen to continue to fund it as part of Warrior and Survivor Care Program under the Airman and Family Readiness Center Program.

Table 2.1. Categorization of Air Force MWR Programs.

T2.1.A.	Category A - Mission Sustaining Activities:
T2.1.A.1.	Armed Forces Professional Entertainment Program, overseas
T2.1.A.2.	Basic Social Recreation Programs:
T2.1.A.2.a.	Single Service Member Programs
T2.1.A.2.b.	Community Center/Room Programs, military personnel
T2.1.A.3.	Fitness and Sports: self-directed, unit-level, and intramural
T2.1.A.4.	Gymnasium, Physical Fitness, Aquatic Training, and Aerobic Studios Programs
T2.1.A.5.	Motion pictures provided at no cost to the user, isolated areas and deployed military personnel
T2.1.A.6.	Library and Information Service Programs

T2.1.A.7.	Parks, playgrounds, picnic facilities for self-directed use with areas for family use and unit activities; and outdoor game facilities such as:
T2.1.A.7.a.	Basketball courts
T2.1.A.7.b.	Children's playgrounds
T2.1.A.7.c.	Fitness, hiking, and non-motorized recreational trails
T2.1.A.7.d.	Game fields
T2.1.A.7.e.	Horseshoe pits
T2.1.A.7.f.	Nature centers, nature trails and interpretive display
T2.1.A.7.g.	Outdoor skate park, self-directed use
T2.1.A.7.h.	Pavilions
T2.1.A.7.i.	Seasonal outdoor ice rinks, self-directed use
T2.1.A.7.j.	Shuffleboard
T2.1.A.7.k.	Softball fields
T2.1.A.7.l	Tennis courts
T2.1.A.7.m.	Volleyball courts
T2.1.A.8.	Unit-Level Programs and activities
T2.1.B.	Category B - Basic Community Support Activities:
T2.1.B.1.	Bowling Centers: 16 lanes or less
T2.1.B.2.	Cable and/or community television (TV)
T2.1.B.3.	Child Development and Youth Programs:
T2.1.B.3.a.	Child Development Programs
T2.1.B.3.b.	Family Child Care
T2.1.B.3.c.	School Age Care
T2.1.B.3.d.	Youth Programs
T2.1.B.4.	Community Programs, installation
T2.1.B.5.	Community Center: military personnel and family members
T2.1.B.6.	Outdoor Recreation:
T2.1.B.6.a.	Archery ranges: indoor and outdoor
T2.1.B.6.b.	Artificial climbing walls and facilities
T2.1.B.6.c.	Beach facilities on ocean, river and lake fronts including bathhouses and lifeguard facilities
T2.1.B.6.d.	Camping: primitive and/or tents
T2.1.B.6.e.	Equipment Loan operations
T2.1.B.6.f.	Garden plots
T2.1.B.6.g.	Hunting and fishing areas, hunt control stations and game farms
T2.1.B.6.h.	Marinas and Boating Programs, checkout and lessons, without snack bars, restaurants, resale outlets or private boat berthing
T2.1.B.6.i.	Miniature golf
T2.1.B.6.j.	Offroad vehicle areas and trails
T2.1.B.6.k.	Outdoor Recreation operations centers with classrooms, demonstration areas, offices and administrative space

T2.1.B.6.l.	Outdoor Recreation programming: includes instructional and group directed classes, introductory activities, and organized events (such as, archery, bicycling, mountain biking, camping, canoeing, paddle sports, rock climbing, scuba diving, skiing, trails, and other outdoor and nature-dependent activities)
T2.1.B.6.m.	Paintball fields
T2.1.B.6.n.	Recreational Swimming Programs
T2.1.B.6.o.	Riding stables: government owned or leased horses used for recreational riding
T2.1.B.6.p.	Skateboard parks, bike parks, or bicycle motocross facilities, Staffed
T2.1.B.6.q.	Spray grounds
T2.1.B.6.r.	Water-based recreation areas (includes swimming and fishing)
T2.1.B.6.s.	Youth day-camps and resident camp facilities (for lodging, dining, and indoor recreation) such as dormitories and tents
T2.1.B.7.	Recreational Information, Tickets and Tours Services (to include Unofficial Commercial Travel Services)
T2.1.B.8.	Recreational Skill Programs:
T2.1.B.8.a.	Arts and Crafts
T2.1.B.8.b.	Auto Hobby
T2.1.B.8.c.	Performing Arts: music, drama and theater
T2.1.B.8.d.	Amateur Radio
T2.1.B.9.	Service Member Techno Activities Center
T2.1.B.10.	Sports Programs, above the intramural level
T2.1.C.	Category C - Revenue Generating Activities:
T2.1.C.1.	Hospitality Programs:
T2.1.C.1.a	Armed Forces Recreation Centers: accommodations, dining, and resale facilities
T2.1.C.1.b	Cafés
T2.1.C.1.c	Catering
T2.1.C.1.d	Category A & B Recreation Center Food and Beverage component
T2.1.C.1.e	Club Programs: Officer, Noncommissioned Officer, Enlisted, Airmen or Consolidated Clubs
T2.1.C.1.f	Concessions
T2.1.C.1.g	Health bars
T2.1.C.1.h	Recreational Lodging Programs with cabins, cottages, cabanas, recreational guest houses, trailers and FamCamps (trailer and/or recreational vehicle (RV) park with hook-ups)
T2.1.C.1.i	Snack bars
T2.1.C.1.j	Soda fountains
T2.1.C.2	Other Revenue Generating Programs:
T2.1.C.2.a	Amusement and recreational machines and/or Gaming Program
T2.1.C.2.b.	Animal Kennels, includes other amenities associated with boarding pets
T2.1.C.2.c.	Aquatic Centers (commercial grade water theme park)
T2.1.C.2.d.	Base Theater Film Program (paid admission with cinema style concessions)

T2.1.C.2.e.	Bingo
T2.1.C.2.f.	Bowling Centers (over 16 lanes)
T2.1.C.2.g.	Equipment rental
T2.1.C.2.h.	Go-cart tracks, drag strips, motorcycle tracks, and other motor sports facilities
T2.1.C.2.i.	Golf Programs
T2.1.C.2.j.	Marinas and boating activities: with resale, private boat berthing and/or storage:
T2.1.C.2.j.i.	Watercraft rental
T2.1.C.2.j.ii.	Charter boats, fishing and/or sightseeing
T2.1.C.2.k.	Miniature golf, commercial style
T2.1.C.2.l.	Pro shops
T2.1.C.2.m.	Resale Programs: Includes audio and/or photo operations overseas and similar operations
T2.1.C.2.n.	Roller skating or ice skating rinks
T2.1.C.2.o.	Skeet and trap ranges and shooting sports centers (indoor and outdoor rifle and pistol ranges)
T2.1.C.2.p.	Ski slopes, lifts and resale activities
T2.1.C.2.q.	Splash parks
T2.1.C.2.r.	Vehicle storage: Cars, motorcycles, boats, RVs, and associated trailers
T2.1.C.2.s.	Other recreational and entertainment revenue-generating programs
T2.1.C.3.	Other special interest programs:
T2.1.C.3.a.	Aero Clubs
T2.1.C.3.b.	Car wash/Recreation vehicle wash
T2.1.C.3.c.	Motorcycle Clubs
T2.1.C.3.d.	Parachute and Sky Diving Clubs (Does not include official parachuting teams and activities)
T2.1.C.3.e.	Rod and Gun Clubs: Includes skeet, trap, instruction and other shooting programs
T2.1.C.3.f.	Scuba and Diving Clubs
T2.1.C.3.g.	Horseback Riding Program and Stables (such as, boarding private mounts, community recreation riding programs, competitions, and organized events)
T2.1.C.3.h.	Other Special Interest Programs, supported through user fees

2.15. Direct Support. Field organizations must control and report direct costs in support of FS activities in accordance with annual funding guidance. (T-1). See [Table 2.2](#). for a general list of direct cost elements. Direct APF support is reported through the installation financial management accounting system.

2.15.1. Do not report APF support reimbursed from NAFs.

2.15.2. Direct Common Support Services. Report authorized APF support for management, executive control and command supervision, procurement and FS logistics as direct costs.

2.15.3. For questions about direct costs, contact the installation comptroller.

Table 2.2. Direct Cost Elements.

T2.2.1.	Aircraft Petroleum
T2.2.2.	Capital Expenditures
T2.2.3.	Equipment
T2.2.4.	Equipment Maintenance (contracted and in-house)
T2.2.5.	Facility Rents and Leases
T2.2.6.	Minor Construction and related contract or in-house incremental architectural and engineering costs ¹
T2.2.7.	Military and Civilian Personnel ²
T2.2.8.	Other Supplies
T2.2.9.	Permanent Change of Station Travel:
T2.2.9.a.	Military ³
T2.2.9.b.	Civilian
T2.2.10.	Purchases from Defense Working Capital Fund ⁴
T2.2.10.a.	Communications - Computer Systems
T2.2.10.b.	Equipment Acquisition
T2.2.10.c.	Linen Service
T2.2.10.d.	Maintenance for FS Requirements
T2.2.10.e.	Other Purchased Services
T2.2.10.f.	Printing and Reproduction
T2.2.10.g.	Purchased Services
T2.2.10.h.	Software Acquisition
T2.2.11.	Ship Petroleum, Oil, and Lubricant
T2.2.12.	Temporary Duty Travel
T2.2.13.	Transportation of Goods
NOTES:	
¹ See paragraphs 4.9 and 4.18. for additional information.	
² See paragraph 4.7. for additional information.	
³ Included in military pay standard composite rates.	
⁴ May be indirect based on the type of service provided.	

2.16. Indirect Support. Indirect support is support that does not require hiring additional APF personnel or securing additional services. Indirect support is not reported by field units. (T-1). See **Table 2.3.** for a general listing of indirect cost elements.

2.16.1. Indirect costs are reported through the civil engineering and other organizations' direct operating budget.

2.16.2. The costs listed in **Table 2.3.** are not re-reported in a NAF activity's operating budget to ensure the costs are not double counted when the Air Force submits its APF budget and execution to the DoD.

Table 2.3. Indirect Cost Elements.

T2.3.1	Reported at HAF:
T2.3.1.1.	Communications – Electronic
T2.3.1.2.	Data Automation (Information Processing Center)

T2.3.1.3.	Refuse Collection and Disposal Services
T2.3.2.	Classified as Common Support and Not Reported or Reimbursed from NAFs:
T2.3.2.1.	Air Force Office of Special Investigations (AFOSI)
T2.3.2.2.	Architectural and Engineering (In-House) ¹
T2.3.2.3.	Audit Support
T2.3.2.4.	Civil Engineering - Maintenance and Repair
T2.3.2.5.	Contracting
T2.3.2.6.	Custodial and Janitorial Service ²
T2.3.2.7.	Education and Training ³
T2.3.2.8.	Financial Management (Comptroller staff)
T2.3.2.9.	Fire Protection ⁵
T2.3.2.10.	Information Processing
T2.3.2.11.	Inspection and Safety ⁵
T2.3.2.12.	Legal Services
T2.3.2.13.	Medical and Veterinary ⁵
T2.3.2.14.	Motor Pool Provided Transportation (Vehicle Operations Flight Transportation)
T2.3.2.15.	Pest Control ^{4, 5}
T2.3.2.16.	Postal
T2.3.2.17.	Security Police ⁵
T2.3.2.18.	Sewage Disposal ⁵
T2.3.2.19.	Snow Removal (per base snow removal plan) ⁵
T2.3.2.20.	Traffic Management Office
T2.3.2.21.	Utilities
NOTES:	
¹ When no additional manpower is needed, use of APF personnel to provide architectural and engineering services. Does not include new construction. See paragraphs 4.9 for additional information.	
² Excludes Category C activities except at DoD approved remote and isolated locations identified in Table 3.1.	
³ APF funded positions	
⁴ Excludes specialized pest control for golf course maintenance.	
⁵ For DoDI 1015.15 "Program Group I – Military MWR Programs", waivers to use NAFs are not authorized in accordance with the table in DoDI 1015.15, Enclosure 4, "APF and NAF Funding Authorizations".	

2.17. Reimbursing APF Expenses. Field activities may be reimbursed for providing services to MWR activities and other NAFIs when legally authorized. See DoD 7000.14-R, *Financial Management Regulation (FMR)*, Volume 4, "Accounting Policy", Chapter 3, "Receivables", paragraph 030506.C. "NAFI Billing, Collection and Dispute Processes".

2.17.1. A reimbursable order from NAFs may not be recorded into the Air Force accounting system unless an advance has been provided. (T-0). A reimbursable order can be a memorandum of agreement, memorandum of understanding, or inter-agency and intra-agency

contracts and support agreements for goods and services provided to MWR activities and other NAFIs. See [paragraph 2.18](#).

2.17.2. Advance payment for goods or services provided to MWR activities and other NAFIs is governed by a reimbursable order.

2.17.2.1. The reimbursable order, at a minimum, will be fixed price for goods and services or have a methodology for determining price, be for a specific sale or for specified period of time, and have a payment due date 30 days from the date of the bill. (T-0).

2.17.2.2. Installations should follow the procedures in the reimbursable order to obtain advance payment. See AFMAN 65-605V1 for additional reimbursement procedures.

2.18. Inter-agency and Intra-agency Contracts and Support Agreements for Goods and Services. In accordance with DoD 7000.14-R, Volume 11A, "Reimbursable Operations Policy", DoDI 1015.10, DoDI 1015.15, DoDI 4105.67, *Nonappropriated Fund (NAF) Procurement Policy and Procedure*, AFMAN 64-302, *Nonappropriated Fund (NAF) Contracting Procedures*, AFI 25-201, *Intra-service, Intra-agency, and Inter-agency Support Agreement Procedures*, and Attachment 3, "Air Force Policy on the Use of 10 U.S.C. § 2492, *Nonappropriated Fund Instrumentalities: Contracts with Other Agencies and Instrumentalities to Provide and Obtain Goods and Services.*" MWR, Lodging, or exchanges, may contract with each other or with other DoD, federal agencies or instrumentalities to provide or obtain goods or services.

2.18.1. To obtain reimbursement for APF authorized expenses paid for with NAFs, an inter-agency or intra-agency contract or agreement for goods or services with NAFIs must be in place at the start of the reimbursable period. (T-0).

2.18.2. Goods or services provided must be limited to those goods and services which the NAFI involved is authorized to provide to its authorized patrons. (T-0).

2.18.2.1. MWR and other NAFI peculiar items, such as organizational-issued clothing, supplies, and equipment, can be purchased by individual organizations. See AFI 36-2903, *Dress and Personal Appearance of Air Force Personnel* and AFI 36-801, *Uniforms for Civilian Employees* for details on organizational mandatory distinctive uniforms and functional clothing that may be purchased.

2.18.2.2. Organizational intramural sports uniforms are not personalized with individual names and should be returned to the unit at the end of the season or when the member departs.

2.18.2.3. Organizational purchasers should obtain prior approval from the FS and Mission Support Group commanders.

2.18.3. Temporary memoranda of agreement for vacant APF positions to be filled with NAF personnel on a temporary basis must have a request for personnel action in place, or other evidence showing action is being taken to fill the vacancy to be reimbursed by APFs. (T-1).

2.18.3.1. Prior approval from the Personnel and Training Division (SAF/FMBOP) must be given prior to migrating funds from the civilian pay account to fund an agreement. (T-1).

2.18.3.2. Use of civilian pay dollars should be pursued before using non-civilian operations and maintenance dollars.

2.19. Classifying Purchases from the Defense Working Capital Fund. Classify services purchased from the Defense Working Capital Fund as direct or indirect support based on the type of service provided. Classify common support services as indirect support. Do not report these services.

Chapter 3

REMOTE AND/OR ISOLATED LOCATIONS

3.1. Level of Appropriated Fund Support. With the exceptions noted below, Category C activities at approved remote and isolated locations are authorized Category B level APF support. **Table 3.1.** identifies designated remote and isolated Air Force locations approved by the Office of the Secretary of Defense (OSD).

3.1.1. Additional APFs are not provided when a location is designated remote and isolated.

3.1.2. Newly designated remote and isolated locations should either allocate additional APFs from existing APF distributions or request additional APFs during the annual budget and execution process.

3.1.3. Appropriated Fund support is not authorized for:

3.1.3.1. Equipment and supplies for AAFES.

3.1.3.2. Equipment and supplies utilized for resale, generating revenue or for providing a paid service (examples include reach-in coolers, walk-in refrigerators, stoves, golf carts, amusement machines, slot machines, airplanes, and weapons). See **Chapter 4** of this publication and DoDI 1015.15 for general funding authorizations and exceptions.

3.1.3.3. Additional telephone service exceeding the service authorized for Category C activities at other locations.

3.2. Preparing a Request for Remote and Isolated Status. The installation level FS commander prepares a remote and isolated package. The package includes:

3.2.1. A background paper with a narrative justification for the request and specific information showing how the installation qualifies based on the criteria contained in DoDI 1015.10.

3.2.2. The MWR remote and isolated matrix referenced in DoDI 1015.10.

3.2.3. See DoDI 1015.10, Enclosure 7, “DoD Remote and Isolated Installations: APF Support for Category C Programs”, for major factors to be addressed when requesting remote and isolated status. Specifically review the paragraph “Obtaining and Maintaining Remote and Isolated Location Status” and subparagraphs.

3.3. Coordination approvals for a Request for Remote and Isolated Status. The package is submitted for approval to the offices below and may be disapproved at any level. If the package shows merit, any level of the review process may require additional information and rework of the package by the installation in order to make a stronger case for DoD approval.

3.3.1. Packages are coordinated with the installation comptroller and approved by the installation commander prior to forwarding to Air Force Services Activity, Installation Support Division (AFSVA/SVI).

3.3.2. AFSVA/SVI obtains major command services liaison coordination on the package prior to forwarding it to the Air Force Services Activity Comptroller (AFSVA/FM) for review.

3.3.3. The AFSVA/FM obtains AFIMSC Resources Directorate (AFIMSC/RM) and Installation Support Directorate (AFIMSC/IZ) coordination on the package prior to evaluating

the request and forwarding the package to the Air Force Services Activity Commander (AFSVA/CC) for review.

3.3.4. AFSVA/CC evaluates the request and forwards the package to AF/AIS for review.

3.3.5. AF/AIS evaluates the request and forwards the package with its recommendation to SAF/FMC for review.

3.3.6. SAF/FMC evaluates the request and forwards the package with its recommendation to Office of the Deputy Assistant Secretary (Reserve Affairs and Airman Readiness) (SAF/MRR).

3.3.7. SAF/MRR evaluates the request and makes a final recommendation to SAF/FM.

3.3.8. SAF/FM reviews the package, and if the package is approved, forwards the package with the recommendation to PDUSD (P&R) for final action.

Table 3.1. Approved Remote and Isolated Locations.

	Installation	City, State or Province	Country
T3.1.1.	Continental United States Remote and Isolated Locations:		
T3.1.1.1.	Altus Air Force Base	Altus, Oklahoma	United States
T3.1.1.2.	Cannon Air Force Base	Clovis, New Mexico	United States
T3.1.1.3.	Cavalier Air Force Station	Cavalier, North Dakota	United States
T3.1.1.4.	Edwards Air Force Base	Rosamond, California	United States
T3.1.1.5.	Gila Bend Auxiliary Air Field	Gila Bend, Arizona	United States
T3.1.1.6.	Grand Forks Air Force Base	Emerado, North Dakota	United States
T3.1.1.7.	Holloman Air Force Base	Alamogordo, New Mexico	United States
T3.1.1.8.	Laughlin Air Force Base	Del Rio, Texas	United States
T3.1.1.9.	Minot Air Force Base	Minot, North Dakota	United States
T3.1.1.10.	Mountain Home Air Force Base	Mountain Home, Idaho	United States
T3.1.1.11.	Socorro	Socorro, New Mexico	United States
T3.1.1.12.	Vance Air Force Base	Enid, Oklahoma	United States
T3.1.2.	Outside the Continental United States Remote and Isolated Locations:		
T3.1.2.1.	Joint Region Marianas (Anderson Air Force Base)	Yigo	Guam
T3.1.2.2.	Aviano Air Base	Pordenone	Italy
T3.1.2.3.	Buechel Air Base	Büchel, Rhineland Pfalz	Germany
T3.1.2.4.	Clear Air Force Station	Clear, Alaska	United States
T3.1.2.5.	Eareckson Air Force Station	Sheyma, Alaska	United States
T3.1.2.6.	Eielson Air Force Base	Fairbanks, Alaska	United States
T3.1.2.7.	Ghedi Air Base	Ghedi, Brescia	Italy
T3.1.2.8.	Incirlik Air Base	Adana, Adana	Turkey
T3.1.2.9.	Izmir Air Station	Izmir, Izmir	Turkey
T3.1.2.10.	Kadena Air Base	Kadena, Okinawa	Japan

	Installation	City, State or Province	Country
T3.1.2.11.	Kalkar	Kalkar, Nordrhein Westfalen	Germany
T3.1.2.12.	King Salmon Airport	Naknek, Alaska	United States
T3.1.2.13.	Kleine Brogel Air Base	Kleine-Brogel, Limburg	Belgium
T3.1.2.14.	Kunsan Air Base	Gunsan, North Jeolla	Korea
T3.1.2.15.	Lajes Field	Lajes, Azores	Portugal
T3.1.2.16.	Royal Air Force Menwith Hill	Harrogate, North Yorkshire	Great Britain
T3.1.2.17.	Misawa Air Base	Misawa, Aomori	Japan
T3.1.2.18.	Morón Air Base	Morón de la Frontera	Spain
T3.1.2.19.	Osan Air Base	Songtan Station, Pyeongtaek	Korea
T3.1.2.20.	Oslo	Oslo	Norway
T3.1.2.21.	Stavenger	Stavenger	Norway
T3.1.2.22.	Taegu (Daegu) Air Base	Dageu	Korea
T3.1.2.23.	Thule Air Base	Thule	Greenland
T3.1.2.24.	Volkel Air Base	Volkel	Netherlands
T3.1.2.25.	Yokota Air Base	Fussa, Tokyo	Japan

Chapter 4

GENERAL FUNDING AUTHORIZATIONS FOR APPROPRIATED FUNDS

4.1. General Guidance. DoDI 1015.15 provides general funding authorizations for NAFI activities in enclosure 4. This chapter provides Air Force-specific interpretations to DoDI 1015.15. When expenses are not identified in this instruction, see DoDI 1015.15 for the proper fund source.

4.2. Permanent Assignments for Military and Civilian Personnel. When authorized on the Unit Personnel Management Roster, civilian and military personnel may be assigned to Category A, Category B and Category C (Remote and Isolated) positions as a permanent assignment. Additionally, they may be permanently assigned to any Category C executive control and command supervision positions.

4.2.1. APFs are authorized for managerial functions or positions requiring technical and professional qualifications.

4.2.2. APFs are authorized for personnel accountable for APF resources, and protecting the interest of the government. These personnel are authorized in accordance with the current Unit Personnel Management Roster.

4.2.3. APFs are not authorized for personnel directly and primarily involved in resale.

4.3. Temporary Assignments for Military and Civilian Personnel. Military and APF civilian personnel cannot be employed in Category C activities while on duty except when:

4.3.1. Performing executive control and command supervision duties.

4.3.2. Military and APF civilian personnel are at deployed and contingency locations, for example, field exchanges.

4.3.3. Military and APF civilian personnel are scheduled to deploy. They may work once per deployment up to 45 days in a Category C activity no earlier than 90 days before deploying in order to gain experience in areas, such as, cash handling, merchandising, and advertising. (T-3).

4.3.4. Military personnel work on details or temporary assignments for Category C executive control and command supervision positions, and Category A and Category B positions for up to 90 days concurrently. Secretary of the Air Force approval is required for periods longer than 90 days in accordance with DoDI 1015.10. (T-0). Temporary assignments to Category C activities should be made only when mobility or deployment requirements occur, or when training to upgrade or maintain essential military skills cannot be provided through other means.

4.4. Military Volunteers. In accordance with DoDI 1015.10, officer and enlisted military personnel may serve as volunteers when off-duty. See [Paragraph 4.5](#). its and sub paragraphs for off-duty employment at NAF activities.

4.5. Dual Compensation for Military and Civilian Personnel. Enlisted military and APF civilian personnel may work in MWR activities during off-duty hours as NAF civilian employees on an other than full-time basis. See AFMAN 34-310, *Nonappropriated Fund Personnel Program Management and Administration Procedures* for additional details.

4.5.1. In the case of APF civilian personnel, the aggregate hours worked (APF and NAF) cannot exceed 40 hours per week. (T-0). For example, full-time APF employees may not work off-duty as a NAF civilian employee.

4.5.2. Military Officers may not work in MWR activities during off-duty hours as a NAF civilian employee. (T-0).

4.5.3. The local Staff Judge Advocate reviews each case to assure that dual compensation laws are not violated.

4.5.4. In all cases, the employee's aggregate compensation, basic pay and other cash compensation cannot exceed the annual rate payable for Executive Schedule Level 1 employees in accordance with DoDI 1400.25, Volume 1405, *DoD Civilian Personnel Management System: Nonappropriated Fund (NAF) Pay, Awards, and Allowances*. (T-0).

4.6. Sports Officials. MWR managers may use APFs to contract with a sports official association for Category A and B sports and youth programs, if the association has an existence and purpose other than for the avoidance of dual compensation restrictions. See AFI 34-266, *Fitness, Sports, and World Class Athlete Program*, for additional guidance on sports officials. However, MWR managers may not use APFs to contract with an association, or other entity composed of military members or civilian APF employees, except as permitted by [paragraph 4.5](#) and its subparagraphs. (T-0).

4.7. Accounting for Personnel Costs. To properly account for APF support of MWR, all activities must prorate the costs of military and APF civilian personnel whose assigned duties in support of MWR are 25 percent or more of their total duty time. (T-3).

4.7.1. Report the prorated costs using composite rates in proportion to the amount of time spent supporting MWR, utilizing the appropriate responsibility center/cost centers for the supported activity for the work provided as direct APF support.

4.7.1.1. Use the official OSD, "Comptroller Military Personnel Composite Standard Pay and Reimbursement Rates" on the OSD Comptroller website found under the "DoD Reimbursable Rates" quick link to compute the costs that must be reported as APF support to MWR.

4.7.1.2. APF civilian personnel costs are computed using the standard rate in AFI 65-503, *United States Air Force Cost and Planning Factors*, Table A26-1, "Civilian Standard Composite Pay Rates". The civilian standard rate includes factors for annual leave, holidays, sick leave, contributions for group life insurance, retirement, and health benefits.

4.7.1.3. For direct support of MWR requirements, use program element code XX530F. Unless MWR activities are assigned to the appropriate FS flight, it will not be used for FS overhead requirements, such as the FS Readiness Office, commander travel, or the flight chief.

4.7.2. When part of a Joint Chiefs of Staff exercise, military personnel and temporary duty costs are identified by a separate Joint Chiefs of Staff emergency and special program code. These costs are not charged as MWR APF support. See AFMAN 65-605V1 for additional information on emergency and special program codes.

4.8. Appropriated Fund personnel participation in athletic, recreation, and entertainment events. APFs may be authorized based on availability of funds for travel expenses for participants

on temporary duty as part of athletic, recreation, and entertainment events conducted by certain Category A and B MWR programs. Athletic events may include international and national sports and shooting competitions as governed by AFI 34-266. If APFs are not available, participants may be authorized to attend such events in a permissive temporary duty status.

4.8.1. APFs are not authorized for fees and charges for equipment rental or equipment, bowling center use, or golf course use by participants.

4.8.2. See [paragraph 4.12.](#), [paragraph 4.13.](#), and [paragraph 4.14.](#) for travel costs associated with intramural sports.

4.9. Reimbursing Personnel Costs.

4.9.1. For work that is not reported, use the civilian standard rates in AFI 65-503, Table A26-1, applicable to work performed for another DoD agency to compute the amount to reimburse APFs from NAFs.

4.9.2. Total actual cost to the government is reimbursed for local wage rate employees and foreign nationals.

4.9.3. Use approved shop rates when reimbursing civil engineering work.

4.9.4. See AFI 32-1022, *Planning and Programming of Nonappropriated Fund Facility Construction Projects*, and AFI 32-1032, *Planning and Programming Appropriated Funded Maintenance, Repair, and Construction Projects*, for guidance on the use of military labor for maintenance, repair, and construction to support FS facility projects.

4.10. Personnel Security Clearance Investigations. APFs are authorized for the charges assessed for performing investigative services for all DoD personnel to include all NAF personnel.

4.11. Education and Training. Tuition or instructor costs.

4.11.1. APFs are authorized for APF personnel regardless of position or job occupied.

4.11.2. NAF personnel are authorized APFs for:

4.11.2.1. Command or base required ancillary training. Examples include training for equal employment opportunity, fire safety, occupational safety and health, information assurance, suicide awareness, and bystander intervention.

4.11.2.2. Training required to perform APF duties.

4.11.2.3. Training required by the Military Child Care Act in accordance with AFI 34-144, *Child and Youth Programs*, and DoDI 6060.02, *Child Development Programs*, for Child Development and Youth Program employees.

4.11.2.4. Training for NAF personnel performing work under a memorandum of agreement pursuant to 10 U.S.C. § 2492.

4.12. Transportation Costs for Appropriated Fund Personnel. Transportation costs for APF personnel are funded with APFs.

4.12.1. See AFMAN 34-201 for guidance for the use of NAFs for temporary duty travel.

4.12.2. Participants in Category A and B athletic, recreation and entertainment events conducted as part of the MWR programs are authorized APF support. See DoDI 1015.15 for additional information for international and national sports competitions.

4.13. Transportation Costs for Nonappropriated Fund Personnel. Transportation costs for NAF employees are funded from the same source as their salaries. However, APFs may be used for NAF employee travel and transportation costs in the following situations:

4.13.1. For mass transportation benefits to offset commuting costs in accordance with AFPD 36-39, *Mass Transportation Benefit Program (MTBP)*.

4.13.2. For movements of personnel and household goods resulting from base realignment and closure actions in accordance with DoDI 4165.69, DoDM 4165.66-M, and DoDI 1015.15.

4.13.3. For evacuations resulting from acts of God, fire, or terrorism in accordance with AFI 10-216, *Evacuation of U.S. Citizens and Designated Aliens from Threatened Areas Abroad*, AFI 10-2501, *Air Force Emergency Management Program*, AFMAN 34-310, *Nonappropriated Fund Personnel Program Management and Administration Procedures*, DoDI 1015.15, and the *Joint Travel Regulations*. When the installation commander orders evacuation, APFs are authorized for evacuation costs of NAF employees of MWR and other NAFI activities to include AAFES at the same level of funding for APF employees.

4.13.4. Traffic Management Office support is authorized for counseling, preparation of transportation documents, and selection and scheduling of carriers for permanent change of station of NAF career program employees when there is no additional manpower required.

4.13.4.1. APFs are authorized for Traffic Management Office support at the same level of funding for APF employees for situations identified in [paragraph 4.13.2.](#) and [paragraph 4.13.3.](#)

4.13.4.2. Support may be provided on a reimbursable basis if APFs are not authorized.

4.13.5. For temporary duty travel, APFs are authorized when the travel relates to performance of APF duties and is directed by an authorized DoD official.

4.14. Use of Government Motor Vehicles. Use of government motor vehicles for program support of Category A and Category B MWR activities is authorized. Category C (Remote and Isolated) activities are authorized to use government motor vehicles for program support, when not related to revenue generating activities. All MWR activities and other NAFIs are authorized to use these vehicles for executive control and command supervision of the activity on a non-reimbursable basis. Otherwise, vehicles may be provided to Category C MWR activities, and other NAFIs treated as a Category C activity, on a reimbursable basis as a DoD Agency, per AFI 24-301, *Vehicle Operations*, chapter 2, "Ground Transportation Organization, General Information and Administration". If excess vehicles are obtained through the Defense Reutilization and Marketing Office, APFs may be used for petroleum, oil, lubricants, maintenance, and repair for:

4.14.1. Vehicles for program support of Category A, Category B and Category C (Remote and Isolated) activities. This includes travel for varsity sports teams.

4.14.2. Vehicles for executive control and command supervision duties, includes FS commander, deputy commander, and flight chiefs. Limitations on the use of APF vehicles IAW AFI 24-301 apply.

4.15. Trophies and Awards. This applies to the purchase of trophies and similar devices to be awarded to military members and units of the armed forces for excellence in accomplishment or competition related to MWR sports programs in Categories A and B only. Cash awards are specifically excluded. APFs are authorized for trophies and similar items associated with

accomplishments and competitions involving intramural sports and fitness programs and activities. See AFMAN 65-605V1 for additional details on trophies and awards for sports competitions and other situations. In accordance with DoDI 1348.19, *Award of Medals, Trophies, Badges, and Similar Honors in Recognition of Accomplishments*, athletic competitions will be established, announced, and should recur regularly. (T-0).

4.16. Communications and Cable TV Support for Force Support. Communications support, including equipment, installation, commercial internet provider, maintenance and repair, and service charges will be provided as follows:

4.16.1. MWR Activities (Except Lodging and Category C activities). Authorized full communication support (for example, class of phone, number of lines, Defense Switched Network (DSN) access, and internet) as validated and approved by the local communications board.

4.16.2. MWR Category C Activities. Authorized APFs to pay for one line per facility with DSN access for executive control and command supervision as validated and approved by the installation commander. Additional lines or connections to the base network backbone or squadron local area networks for executive control and command supervision purposes are authorized. These Category C activities include AAFES and remote and isolated locations.

4.16.2.1. For multiple unique activities located in one facility, one line is authorized per general manager.

4.16.2.2. Authorize use of multiple extension lines as necessary. APFs are not authorized for the cost of equipment, installation, and maintenance and repair of multiple extension lines.

4.16.3. Official Functions. The installation commander may authorize additional phone lines when commanders use these activities to conduct official meetings or to serve as mission readiness facilities, for example, disaster control operations or for security and safety. Restrict the use of these phones to official functions.

4.16.4. Resource Management. Authorize full communications for executive control and command supervision, management of APF resources and logistics functions relating to APF equipment and supplies.

4.16.4.1. Use NAFs to pay for NAF accounting, NAF contracting and procurement, and logistics functions relating to NAF equipment and supplies.

4.16.4.2. APFs are not authorized for any electronic communications, which support the operational function of the activity to include point of sale systems (except those in the child development and youth programs), credit card, and accounts receivable transactions resulting from the sale and/or collection of merchandise or services sold in the continental United States.

4.16.5. Human Resource Office, Training, and Marketing Activities. Authorize full communications support for executive control and command supervision, direct MWR readiness and training, and marketing and publicity support for Category A and B activities and Air Force-wide MWR programs/events. Use NAFs to pay for day-to-day personnel administration of NAF employees and marketing support for Category C activities.

4.16.6. Variances Caused by Physical Layout of Facilities. The actual number of lines may vary depending on the physical layout of the facilities at each base for the Resource Management, Sustainment, and Child and Youth Services Flights. However, non-reimbursable communication lines (appropriated fund) must be proportionate to the functions authorized APF support.

4.16.7. Reimbursable Communication Support. When telephone services are not authorized APF support and commercial telephone services are not able to be obtained for an activities' unofficial telephone needs, unofficial telephone service (Class B) may be provided on a reimbursable basis IAW 10 U.S.C. § 2686, *Utilities and Services: Sale; Expansion and Extension of Systems and Facilities.*

4.16.8. Lodging Activities. See **Table 6.1** for Air Force Lodging and **Table 7.1** for Fisher Houses.

4.17. Official Functions Held in Category C Facilities. Organizations use APF contracts or NAFI memoranda of agreement to obtain services from Category C activities for official functions using organizational unit funds. Use of blanket purchase agreements, NAFI memoranda of agreement, or government purchase cards is recommended.

4.17.1. In accordance with the Federal Acquisition Regulation (FAR), Subpart 6.3, "Other Than Full and Open Competition," base contracting officers must justify sole source contracts for services provided by Category C activities. (T-0).

4.17.2. If designated remote and isolated locations are receiving the authorized level of appropriated support for Category C activities, they may not be reimbursed with APFs for official functions.

4.17.3. Overseas Category C activities other than at designated remote and isolated locations may charge for official functions for NAF expenses.

4.17.4. MWR managers develop standard fees for each room under various circumstances so that personnel can quote fees when booking an official function. APF support will not be used in the calculation.

4.17.5. For official functions authorized to use APFs, MWR managers limit service charges to NAF costs for setup/cleanup (hourly salary, including benefits, multiplied by time used); utilities (prorated based on square footage used); and cleaning of linens if NAFs are used.

4.17.5.1. If NAFs are normally used to pay utilities, the amount charged APFs for utilities when Category C facilities are used for official functions must not exceed what the facility pays for the utilities used. (T-1).

4.17.5.2. Example: The utility component of the standard fee for an official function held in a 1,000 square foot meeting room in a club with 10,000 square feet total, where the monthly utility charge is \$10,000, would be computed as follows: Divide \$10,000 by the total hours of operation in a month (in this example the club is open 320 hours monthly), then multiply by the percentage of club space occupied by the official function (1,000 square feet / 10,000 square feet). In this case, the hourly rate would be \$3.13 ($\$10,000 / 320 \times 10\%$). Multiply the hourly rate by the number of hours the function was held plus actual time for set up, tear down and clean up.

4.17.6. Fixed costs (such as, facility depreciation, equipment, NAF accounting costs, and overhead) are not reimbursed with APFs since these costs are fixed and do not vary because of hosting an official function.

4.17.7. APFs are not authorized to pay the costs of hosting vendor demonstrations of products such as computers and software since the vendor should incur these costs.

4.18. Construction. Applies to architectural and engineering services, major and minor construction, and sustainment, restoration, and modernization as defined in DoDI 1015.15, AFI 32-1021, *Planning and Programming of Military Construction Projects*, AFI 32-1022, and AFI 32-1032. Additionally,:

4.18.1. APFs are authorized for child development centers and youth centers outside the continental United States.

4.18.2. APFs may be used for MWR and NAFI facility construction related to the:

4.18.2.1. Establishment, activation, or expansion of a DoD installation or relocation of facilities for convenience of the government.

4.18.2.2. Replacement of facilities denied by country-to-country agreements.

4.18.2.3. Restoration of facilities destroyed by acts of God, fire, or terrorism.

4.18.2.4. Antiterrorism and force protection measures required by DoDI O-2000.16V1_AFI 10-245-O.

4.18.2.5. Correction of life, health, or safety threatening deficiencies (including Architectural Barriers Act deficiencies), environmental compliance, or removal of asbestos.

4.19. Environmental Compliance. Interpretations for specific environmental compliance items are identified in **Table 4.1**. See AFI 32-7001, *Environmental Management*, AFI 32-7042, and DoDI 4715.23 for additional guidance.

Table 4.1. Environmental Compliance Funding Authorizations.

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
T4.1.1.	Activity Operations:				

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
T4.1.1.a.	Air Force Inspector General inspection programs (such as, Environmental Impact Analysis Process (EIAP) impact statements and assessments, and other inspections identified in AFI 90-201, <i>The Air Force Inspection System</i>).	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.1.b.	Comprehensive base-wide permits (not facility specific).	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.1.c.	Environmental impact analysis process document:				
T4.1.1.c.1.	Prepared by in-house work force.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.1.c.2.	Prepared by contract.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
T4.1.1.d.	Permits that apply only to the specific activity or facility, as opposed to base-wide permits, includes all costs associated with permit compliance, including testing, monitoring, record keeping, and regulatory reporting.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.1.e.	Additional treatment of wastewater solely for golf course irrigation if needed.	Not Applicable	Not Applicable	Not Authorized	Authorized
T4.1.1.f.	Runoff from golf course.	Not Applicable	Not Applicable	Not Authorized	Authorized
T4.1.1.g.	Disposal of hazardous materials and hazardous waste. For example, chemicals, and paints.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.1.h.	Pump waste holding tanks.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
T4.1.1.i.	Leak detection monitoring system; including ground water monitoring wells.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.1.j.	Spills and related cleanup and/or disposal during transfer or delivery.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.1.k.	Trash and Garbage Removal	Authorized ¹	Authorized ¹	Authorized _{1,2}	Authorized ¹
T4.1.1.l.	Sewage Disposal	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.1.m.	Other environmental deficiencies (including analysis, cleanup, disposal, and soil repair or restoration):				
T4.1.1.m.1.	Caused by act of God or fire.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.1.m.2.	Incident to and resulting from operations.	Authorized ¹	Authorized ¹	Authorized ¹ , unless it is due to negligence, which is NAF.	Authorized ¹
T4.1.2.	Maintenance and Repair:				
T4.1.2.a.	Removal of asbestos.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.2.b.	Removal of hazardous lead based paint.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
T4.1.2.c.	Underground and above ground storage tanks:				
T4.1.2.c.1.	Tank maintenance, repair, and repair by replacement.	Authorized	Authorized	Authorized	Authorized
T4.1.2.c.2.	Distribution lines to pumps.	Authorized	Authorized	Authorized	Authorized
T4.1.2.c.3.	Pumps and dispensing lines.	Authorized	Authorized	Not Authorized	Authorized
T4.1.2.c.4.	Waste analysis.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.2.c.5.	Cleanup.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.2.c.6.	Removal and/or disposal of underground storage tanks and/or above ground storage tanks.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.2.c.7.	Repair or restoration of soil.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.2.c.8.	Septic system.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.2.c.9.	Catchment basin.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.2.d.	Environmental cleanup in preparation for NAF construction.	Authorized ¹	Authorized ¹	Authorized ¹	Authorized ¹
T4.1.3.	Construction:				

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
T4.1.3.a.	Replacement of tanks to increase or decrease capacity or enhance other tank features.	Authorized	Not Authorized	Not Authorized	Not Authorized
T4.1.3.b.	Construction of containment areas, not incidental to tank replacement, when required by state and federal regulatory authority.	Authorized	Not Authorized	Not Authorized	Not Authorized
T4.1.3.c.	Hazardous material storage area.	Authorized	Not Authorized	Not Authorized	Not Authorized
T4.1.3.d.	Install waste holding tanks.	Authorized	Not Authorized	Not Authorized	Not Authorized
T4.1.3.e.	Utility lines from waste water ponds and plants for irrigation.	Authorized	Not Authorized	Not Authorized	Not Authorized
T4.1.3.f.	Sewage treatment systems.	Authorized	Not Authorized	Not Authorized	Not Authorized
T4.1.3.g.	Other construction.	Authorized	Not Authorized	Not Authorized	Not Authorized
¹ For DoDI 1015.15 “Program Group I – Military MWR Programs”, waivers to use NAFs are not authorized in accordance with the table in DoDI 1015.15, Enclosure 4, “APF and NAF Funding Authorizations.					
² APFs are not authorized for AAFES within the continental U.S.					

4.20. Specialized Pest Control of Golf Courses. Specialized services including pesticide treatment of greens, tees, fairways, roughs, water hazards, sand traps, driving ranges, and other golf course landscaping are authorized APF support for remote and isolated installations and

installations outside the United States (waivers to use NAFs for Program Group I –Military MWR Programs are not authorized). Civil engineering may provide these services on a reimbursable basis for installations that are not a remote and isolated location inside the United States IAW [paragraph 2.16](#), “Reimbursing APF Expenses”.

4.21. Facility Maintenance and Repair.

4.21.1. Facility Maintenance. Facility maintenance refers to the day-to-day work required to preserve real property facilities and prevent premature failure or wearing out of facility components, such as electrical, mechanical, heating, air conditioning, plumbing, roofing, foundations, doors, windows, exterior paint, and key-lock systems.

4.21.2. Facility Repair. Facility repair applies to repairs to restore a real property facility, system, or component to such a condition that it may effectively be used for its designated functional purpose, or a project to convert a real property facility, system, or component to a new functional purpose without increasing its external dimensions.

4.21.3. Maintenance and Repair to Support Activity Operations. Maintenance and repair to support activity operations applies to work accomplished within a facility in support of the MWR program or NAFI (for example, repair and maintenance of bowling lanes, pin setting equipment, wall and/or floor coverings, decorative light fixtures to include chandeliers, club bars, lounges, snack bars, kitchens (including range hoods and ducts, and so on), golf clubhouse locker rooms, riding stables and fencing, marina docks, and dredging and repair of bulkheads unless it is part of the base infrastructure.)

4.21.4. APFs are not authorized for maintenance or repair of facilities leased or constructed with NAFs until accountability of the real property is assumed by the Air Force. See AFIs 32-1022 and 32-9005, *Real Property Accountability and Reporting* for more detailed information.

4.21.5. See [Table 4.2](#) for specific fund source interpretations to DoDI 1015.15 for facility maintenance and repair defined above.

4.21.6. See AFIs 32-1021, 32-1022, and 32-1032 for more detailed information.

Table 4.2. Facility Maintenance and Repair.

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
T4.2.1.	Facility Maintenance:				
T4.2.1.a.	Base civil engineering owned or leased facilities.	Authorized	Authorized	Authorized	Authorized
T4.2.1.b.	NAF owned or leased facilities.	Not Applicable	Not Authorized	Not Authorized	Not Authorized

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
T4.2.1.c.	Grease traps – cleaning. Grease traps located inside the facility and outside the facility in the underground sewage system.	Authorized	Authorized	Authorized	Authorized
T4.2.2.	Facility Repair:				
T4.2.2.a.	Restoration or replacement of components and systems. Includes restoration or replacement of components that have worn out, failed or exceeded their economic life.	Authorized	Authorized	Authorized	Authorized
T4.2.2.b.	Correction of fire or other occupational safety and health deficiencies.	Authorized	Authorized	Authorized	Authorized
T4.2.2.c.	Modifications to utility systems. Applies to building generation or distribution systems.	Authorized	Authorized	Authorized	Authorized
T4.2.2.d.	Addition, rearrangement, or removal of non-load-bearing walls.	Authorized	Authorized	Not Authorized	Authorized
T4.2.2.e.	NAF owned or leased facilities.	Not Applicable	Not Authorized	Not Authorized	Not Authorized
T4.2.3.	Maintenance and Repair to Support Activity Operations.	Authorized	Authorized	Not Authorized ¹	Authorized
NOTES:					

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
¹ Wall/floor coverings that are not significantly beyond the quality or cost of similar wall/floor coverings used in other buildings on base that are authorized APF support can be purchased with APFs.					

4.22. Equipment Maintenance. See [Table 4.3](#) below. For additional information on allowance standards see, Air Force Handbook (AFH) 23-123, Volume 3, *Air Force Equipment Management*.

Table 4.3. Equipment Maintenance.

	Element of Resource	Appropriated Fund Support by Category			
		A	B	C	C (Remote and Isolated)
T4.3.1.	Appropriated Fund Purchased Equipment. Applies to maintenance, repair, and overhaul of equipment either authorized on component equipment with allowance standards of 410 or 501, or on loan to NAF or MWR for a period not to exceed 90 days.	Authorized	Authorized	Not Applicable	Authorized
T4.3.2.	Allowance Standard 048 Equipment.	Authorized	Authorized	Not Applicable	Authorized
T4.3.3.	Allowance Standard 083 Equipment.	Not Authorized	Not Authorized	Not Authorized	Not Authorized
T4.3.4.	NAF Owned or Leased Equipment.	Not Authorized ¹	Not Authorized ¹	Not Authorized ¹	Not Authorized ¹
¹ IAW DoDI 1015.15, Enclosure 4, "APF and NAF Funding Authorizations", APF is authorized for maintenance of equipment acquired with NAFs but authorized for purchase with APFs where the title for the equipment transfers to the Government.					

4.23. Distinctive Functional Uniforms and Clothing. APFs are authorized for Category A and B activities. See AFIs 36-2903 and 36-801 for details on organizational clothing.

4.24. Utilities. Utilities are authorized for MWR and other NAFI activities in accordance with DoDI 1015.15, Enclosure 4. When APFs are not available, APFs may be waived for Category C activity utility costs within the continental U.S. See [Chapter 10](#), "Waivers to Fund Source", of this instruction for waiver procedures. Within the U.S., golf courses or golf course structures other

than the golf course club house are authorized APF at remote and isolated locations only. When utilities are provided on a reimbursable basis, rates charged shall not include incremental or prorated shares of overhead, maintenance, and repair to utility systems or capital investments in the installation's utility infrastructure systems unless otherwise specified by an MOA or Inter-Service Support Agreement. (T-0).

Chapter 5

CHILD DEVELOPMENT AND YOUTH PROGRAMS

5.1. General Guidance. Child Development Programs encompass the Child Development Center, School Age Care, and Family Child Care Programs for children from birth through 12 years of age. Youth Programs are for children from kindergarten through 12th grade. Child Development and Youth Programs APF support shall be reported separately from the support of other Category B activities in accordance with DoDI 1015.10. (T-0).

5.1.1. In accordance with DoDI 6060.02, the installation commander shall ensure 75 percent of the child development program's direct program staff total labor hours are paid to direct program staff who are in a benefit status. (T-0).

5.1.2. Use of Child and Youth program APFs (Program Element Code XX519F) for other than child and youth program requirements is not authorized.

5.1.2.1. Funding for child care operating expenses has been allocated as a separate program element (XXX19F) in the budget subactivity group for base support.

5.1.2.2. Funding for items such as utilities, minor construction, custodial service, and equipment will remain in base operation program elements and other appropriations.

5.2. Funding for Child Development Centers. Funding for Child Development Centers consists of NAFs from parent fees and APFs in accordance with DoDI 6060.02.

5.2.1. Parent Fees. Additional costs may be added but NAF costs not covered by parent fees shall be minimized. (T-0). Parent fees may only be used:

5.2.1.1. To pay caregiver wages, to include training and education for NAF personnel and recruitment and retention initiatives approved by AF/A1S.

5.2.1.2. For food program expenses not covered by the United States Department of Agriculture (USDA) or DoD APFs.

5.2.1.3. For consumable supplies. Consumable supplies are supplies that are consumed as used such as paper, crayons, and office supplies.

5.2.2. When calculating APF direct support in relation to parent fees, do not include:

5.2.2.1. Costs related to Headquarters, regional offices or support activities.

5.2.2.2. APF utilities.

5.2.2.3. APF general and administrative expenses identified in [Table 2.3](#).

5.2.3. APFs. APF direct support for the child development center must be at least equal to parent fees collected. (T-0).

5.2.3.1. For reporting purposes, accumulate all APF costs for child care services in Responsibility Center/Cost Centers XX45F2 (Child Development Center), XX45F3 (Child Development Center - Food/Beverage). Additionally, use emergency and special program codes to control and report the APF obligations. The emergency and special program code is "VC" for the child development centers.

5.2.3.2. **Table 5.1** identifies the fund source for child care costs, which may differ from **Chapter 4**. In addition to expenses authorized in **Table 5.1**, APFs may be used for the following child care requirements:

5.2.3.2.1. Operation of the center during alerts, national emergencies, inspections, mobilizations, deployments, acts of God, and other special conditions as determined by the installation commander.

5.2.3.2.2. National accreditation of child development and school age centers.

5.2.3.2.3. Training requirements of the Military Child Care Act, including training equipment and supplies, tuition, and instructors or consultants for in-house training. See **paragraph 4.11** for additional information.

5.2.3.2.4. Marketing, to include recruitment, retention and parent participation incentives.

5.2.3.2.5. Purchase and maintenance of fixed installation surveillance closed circuit TV to enhance the level of supervision at base child development centers and school age child care programs.

5.2.3.2.6. Cable TV (installation, maintenance, and monthly service charges for developmentally appropriate programming).

5.2.3.2.7. Civilian uniforms, approved in accordance with AFI 36-801, or other identifying apparel used in child development centers, school age child care programs, family child care programs and youth programs, designed to identify to the general public the staff authorized to provide care and supervision of children and youth.

5.3. Funding for Youth Programs. Funding for youth programs may be resourced from APF or NAF depending on the nature of the expenditure. As a Category B activity, fund sources are provided as indicated in **Table 5.1** for youth program costs, which may differ from **Chapter 4**. For reporting purposes, accumulate all APF costs in responsibility center/cost center XX45F1 (Youth Activities). Additionally, use emergency and special program codes to control and report the APF obligations. The emergency and special program code is “UC” for the Youth Program.

5.4. School Age Care (Before and After School, Full-Day, Holiday, and Summer Camps). This program is part of the overall child development program but is operated by the Youth Program, not as a sub-activity of the child development center. APF support costs are reported separately from child development centers and there is no requirement to match parent fees with APF support. The School Age Care Program is a Category B activity operated in the Youth Center or other suitable sites with a combination of APFs and NAFs.

5.4.1. APF support is provided as indicated in **Table 5.1** for those school age care costs, which may differ from **Chapter 4**.

5.4.2. For reporting purposes, accumulate all APF costs in responsibility center/cost centers XX45F5 (School Age Care), and XX45F6 (School Age Care, Food & Beverage). Additionally, use emergency and special program codes to control and report the APF obligations. The emergency and special program code is “SA” for the School Age Care Program.

5.4.3. Contract full-day summer camps are operated with a combination of APFs and NAFs. See **Table 5.1**.

5.4.4. Ground transportation for field trips for educational programs is authorized to be provided with APF resources. Transportation for field trips for entertainment such as theme parks, are not authorized APFs.

5.4.5. Transportation to and from school.

5.4.5.1. School age care locations are designated as bus stops for the local school district, Department of Defense Dependent Schools, and other provided school transportation. Air Force APFs are not authorized for transportation to and from school.

5.4.5.2. If there is a demonstrated need for additional transportation services, NAFs may be used as long as the parents pay for the additional costs associated with providing the service. These fees/costs are not included in the parent fee calculation.

5.4.6. Costs for food service programs for school age care provided by contract will be allocated between APFs and NAFs consistent with the funding authorizations for food service in **Table 5.1, Chapter 4**, and DoDI 1015.15. When the installation is not eligible to participate in the USDA Food and Nutrition Service programs, APFs may be used for the total costs of the in-house or contract food service program.

5.5. Family Child Care and Other Child-Related Services. APF support is authorized for family child care coordinators/program monitors, establishment of lending programs, training of family child care providers, for travel expenses of family child care program monitors using their private vehicles to perform government functions, and direct monetary subsidies to family child care providers. For reporting purposes, accumulate all APF costs in responsibility center/cost center XX45F4 (Family Day Care). Additionally, use emergency and special program codes to control and report the APF obligations. The emergency and special program code is “WC” for family child care and other child related services.

Table 5.1. Child Development and Youth Program Funding Guidance.

	Description ¹	APF	NAF
T5.1.1.	Civilian Personnel:		
T5.1.1.a.	Training and Curriculum Specialist.	X	
T5.1.1.b.	Child Development Center Director.	X	
T5.1.1.c.	Assistant Child Development Center Director(s).	X	
T5.1.1.d.	Family Child Care Coordinator/Monitor.	X	
T5.1.1.e.	School Age Care Coordinator(s).	X	
T5.1.1.f.	School Liaison Officer.	X	
T5.1.1.g.	25% of Child Development Center Program Assistants full-time equivalents.	X	

	Description ¹	APF	NAF
T5.1.1.h.	75% of Child Development Center Program Assistants full-time equivalents.		X
T5.1.1.i.	Youth Director.	X	
T5.1.1.j.	Assistant Youth Director.	X	
T5.1.1.k.	Teen Coordinator/Youth Programmer.	X	
T5.1.1.l.	Youth Sports and Fitness Director.	X	
T5.1.1.m.	Youth Program Assistant.		X
T5.1.1.n.	Clerical.		X ^{2,3}
T5.1.1.o.	Food Service staff.		X ^{4,5}
T5.1.2.	Education and Training (Tuition and instructor costs):		
T5.1.2.a.	APF employees.	X	
T5.1.2.b.	NAF personnel.		X ⁶
T5.1.3.	Transportation of Child Development and Youth Program Participants:		
T5.1.3.a.	Educational field trips.	X	
T5.1.3.b.	Entertainment field trips.		X
T5.1.3.c.	To and from school.		X
T5.1.4.	Facility Rents and Leases.	X	
T5.1.5.	Administrative Supplies.	X	
T5.1.6.	Purchased Services:		
T5.1.6.a.	Custodial and janitorial service.	X	
T5.1.6.b.	Linen service.	X	
T5.1.6.c.	Youth Center memberships in youth-serving organizations (Some examples include: Boys & Girls Clubs of America (B&GCA), 4-H, Cooperative Extension, Armed Services Young Men's Christian Association (ASYMCA), local law	X	

	Description ¹	APF	NAF
	enforcement and healthcare clinics (excludes sports-only organizations)).		
T5.1.6.d.	Other purchased services.	X	
T5.1.7.	Cable TV. Installation, maintenance, and monthly service charges for developmentally appropriate educational programming.	X	
T5.1.8.	Communications/Computer Systems. Overall Child and Youth Program (for example, equipment, software and maintenance, telephones, and internet service providers).	X	
T5.1.9.	Closed Circuit Television Surveillance Systems. Equipment, maintenance and repair.	X	
T5.1.10.	Postal Service and Postage:		
T5.1.10.a.	Official correspondence.	X	
T5.1.10.b.	Resale.		X
T5.1.10.c.	Collection of fees.		X ²
T5.1.11.	Food Service Program:		
T5.1.11.a.	Non-resale, food and supplies.	X ^{4,5}	
T5.1.11.b.	Resale, food and supplies.		X
T5.1.12.	Instructors:		
T5.1.12.a.	General education and prevention programs.	X	
T5.1.12.b.	Fee-based educational classes, lessons, or similar.		X
T5.1.13.	Sports Officials (Youth Program only).	X ⁷	
T5.1.14.	Trophies and Awards (Youth Program Only).		X ⁸
T5.1.15.	Part-day Camp Program.		X
T5.1.16.	Contract Summer Camps (Full Day Specialty Camps):		
T5.1.16.a.	Summer Camp Coordinator.	X ⁹	
T5.1.16.b.	Child and Youth Program Assistant(s).		X

	Description ¹	APF	NAF
T5.1.16.c.	Equipment and supplies.	X	
T5.1.16.d.	Administrative supplies.	X	
T5.1.16.e.	Ground transportation for camp participants for educational field trips.	X	
T5.1.16.f.	Ground transportation for camp participants for entertainment field trips.		X
T5.1.16.g.	Transportation for contract personnel to installation.	X	
T5.1.16.h.	Admission fees associated with field trips and other expenses to include consumable supplies.		X ¹⁰
T5.1.16.i.	Contracting with non-governmental organizations to provide youth specialty day camps/week camps on the installation (such as, sports camps, science-related camps, and performing arts camps).	X	
T5.1.16.j.	Other expenses.		X

NOTES:

¹. For expenses in the Child Development and Youth Programs not listed in this chart, refer to Chapter 4 and DoDI 1015.15 for Category B activities.

². APFs are authorized for Child Development Centers.

³. APFs are authorized for School Age Care.

⁴. APFs are authorized for cook salaries for bases not eligible to participate in programs offered by the USDA Food and Nutrition Service.

⁵. The USDA Food and Nutrition Service should be used as a primary funding source where available for bases eligible to participate in the USDA Food and Nutrition Service programs.

⁶. APFs are authorized for training course costs for NAF personnel providing child care services under a memorandum of agreement pursuant to 10 U.S.C. § 2492. NAF employees may attend APF training where no additional or incremental APF costs are incurred. APFs are authorized for training course costs required for the Military Child Care Act in accordance with AFI 34-144 and DoDI 6060.02. NAF employees may attend Air Force approved training that is not job unique, for example, management and/or leader development courses, quality training, health and safety, sexual harassment, or similar where no additional/incremental APF costs are incurred. See paragraph 4.11. for additional interpretation.

⁷. APFs are authorized for contracted services.

⁸. APFs are authorized as specified in AFMAN 65-605V1.

⁹. APFs are only authorized for the full-day summer camp coordinator. When contract is for more than one camp, a full-day summer camp coordinator is authorized for each separate camp on the contract.

¹⁰. APFs are authorized for contracting with educational entities (such as museums) for entry into the facility, or onto the grounds, provided the entry fees cover the cost of admission for

	Description¹	APF	NAF
the group and any accompanying supplemental services such as museum educators/guides. APFs are not authorized for entry into amusement parks or water parks.			

Chapter 6

AIR FORCE LODGING FUND SOURCE

6.1. Scope. The guidance in this chapter applies to lodging facilities for permanent change of station and temporary duty travel. The Air Force classifies these activities as FS and reports APF support separately from MWR. The Air Force classifies recreational lodging facilities such as cabins at off-base recreation sites as MWR Category C revenue-generating activities.

6.2. Managing Lodging Funds. Lodging funds are supplemental mission support NAFIs that generate NAF revenues from room rates paid by authorized personnel residing in lodging facilities, and from sundry sales, interest income, concessions, and other income.

6.2.1. Lodging NAFs are managed and accounted for separately from the installation's single MWR Fund.

6.2.2. Asset transfers between lodging funds and other NAFIs are not authorized. However, fair market value purchases are permitted in accordance with AFMAN 34-201.

6.3. Using a Single Fund Source. To prevent budgeting the same expense from APFs and NAFs, use the single fund source identified in [Table 6.1](#) for operation, maintenance, repair, construction, furniture, fixture and equipment expenditures.

6.3.1. For reporting purposes, accumulate all APF costs for lodging in responsibility center/cost centers XX45D5 (Lodging), XX45D6 (Linen Exchange), XX45D7 (Laundry and Dry Cleaning), and XX45DA (Temporary Lodging Facility).

6.3.2. Use emergency and special program code "5E" to control and report the APF obligations for lodging.

6.3.3. When the fund source in [Table 6.1](#) is APF, NAFs are not authorized and vice-versa without an approved waiver to fund source. See [Chapter 10](#) for waivers to fund source. Send requests to waive the fund source requirement to the Deputy Assistant Secretary of the Air Force (Cost and Economics), Business Management Division (SAF/FMCEB) through AFSVA's Air Force Lodging Division (AFSVA/SVOL); AFSVA/FM; applicable AFRC/FM or AFIMSC/RM, AFIMSC/IZ, and AF/A1S.

6.4. Managing Lodging Room Rates. Room rates are established at a level sufficient to pay the costs of operations where NAFs are the proper fund source in [Table 6.1](#). The Lodging Fund NAFI at the Air Force level shall achieve, at a minimum a break-even or positive net income excluding depreciation sufficient to provide for NAF capital requirements in accordance with DoDI 1015.11, *Lodging Resource Policy*. (T-0).

6.4.1. If cash accumulations of NAFs exceed 10 percent at the end of a fiscal year, the lodging room rates for the succeeding fiscal year must be reduced to a level sufficient to lower the accumulation below 10 percent in accordance with DoDI 1015.12, *Lodging Program Resource Management*. (T-0).

6.4.1.1. The 10 percent available cash limit applies to the Air Force Lodging Fund as a whole.

6.4.1.2. Facility construction assessment funds are excluded from cash accumulation.

6.4.1.3. The annual average of capital requirements include all NAF planned room refurbishment and amenity upgrades, facility and equipment repair and maintenance, and renovation of lodging facilities.

6.4.1.4. Cash accumulation is calculated, at a minimum, annually by AFSVA and reviewed by SAF/FMC.

6.4.2. Temporary lodging facility and visitor quarters room assessments are included in the room rates to fund minor or major construction to replace lodging facilities.

6.4.2.1. The assessment is based on the 50-year recapitalization plan and projected occupancy.

6.4.2.2. The average of the visitor quarters or temporary lodging facilities assessments in the rate package should not exceed the calculated net present value of the 50-year recapitalization plan.

6.4.3. Room rates shall not be established based on a percentage of per diem in accordance with DoDI 1015.11. (T-0).

6.5. Approval of Air Force Lodging Rates. The AFSVA/CC submits an Air Force Lodging Fund room rate computation package biennially to SAF/FMC through AF/A1S.

6.5.1. SAF/FMC, in coordination with SAF/FMB, reviews the rate computation packages, and approves or revises them as appropriate.

6.5.2. SAF/FMC may revise the rates to ensure compliance with cash accumulation limits.

6.6. Developing Nonappropriated Fund and Appropriated Fund Budgets for Lodging.

6.6.1. NAF Budgets. AFSVA/FM develops the NAF budgets for the budget execution year.

6.6.1.1. Once the budget is developed, AFSVA/FM loads the budgets to the AFSVA SharePoint site for review and edit by the FS base lodging manager and FS/FSR, and review by the installation nonappropriated fund financial analyst.

6.6.1.2. Once the edits have been submitted by the FS/FSR, AFSVA/FM consolidates the installation budget and evaluates the total to determine if the current lodging room rates are sufficient for the requested budgets.

6.6.1.3. AFSVA/FM approves and publishes the NAF budgets.

6.6.1.4. The installation may submit a request to adjust the budgets quarterly through AFSVA/SVOL. The budget may be adjusted except for the current quarter.

6.6.1.4.1. The installation FS/FSR and Commander must approve any requests to change the budget.

6.6.1.4.2. Significant changes to the budgets and Air Force lodging cash accumulation may require changes to the Air Force lodging room rates.

6.6.2. APF Budgets. The installation commander submits the APF budget to the applicable AFIMSC/RM or AFRC/FM for coordination. AFIMSC/RM or AFRC/FM will approve and consolidate the annual APF base lodging budgets.

Table 6.1. Lodging Funding Guidance.

	Description	APF	NAF
T6.1.1.	CONSTRUCTION (Visiting Quarters, Visiting Airmen Quarters, Visiting Officers Quarters, and Distinguished Visitors Quarters). Erection or installation of new buildings or systems, additions, and conversions, including major repair work in accordance with DoDI 1015.12. For a complete and usable facility for a turnkey lodging operation, this may include purchase of furnishings, carpeting, wall coverings, drapes, blinds, light fixtures, appliances, bed coverings and other required items listed in the Air Force Lodging Standards. Those items considered real property are funded with APFs as a part of the construction project. Those required items considered personal property are funded with APFs as a companion project to the construction project. For those instances where an item, or the quantity or quality of an item, is not legally allowed to be purchased with APFs, NAFs are the appropriate fund source. See AFI 34-135, <i>Air Force Lodging Program</i> , for more information on the Air Force Lodging Standards. See AFIs 32-1021 and 32-1032 for details on classification of work and use of MILCON.	X	
T6.1.2.	CONSTRUCTION (Temporary Lodging Facilities). Erection or installation of new buildings or systems, additions, and conversions, including major repair work in accordance with DoDI 1015.12. For a complete and usable facility for a turnkey lodging operation, this may include purchase of furnishings, carpeting, wall coverings, drapes, blinds, light fixtures, appliances, bed coverings and other required items listed in the Air Force Lodging Standards. Those items considered real property are funded as a part of the construction project. Those required items considered personal property are funded as a companion project to the construction project. See AFI 34-135 for more information on the Air Force Lodging Standards. See AFIs 34-135, 32-1021, and 32-1022 for more detailed information.		X
T6.1.3.	MAINTENANCE AND REPAIR (Visiting Quarters, Visiting Airmen Quarters, Visiting Officers Quarters, Distinguished Visitors Quarters, and Temporary Lodging Facilities):		

	Description	APF	NAF
T6.1.3.a.	<u>Interior Furnishings.</u> Maintenance, repair, refurbishment, and repair by replacement of furnishings, carpeting, flooring, wall treatments, to include wall covering, wall texture, or paint, light fixtures, drapes, bed coverings, blinds and other design elements which are not related to construction or repair work for all lodging areas to include guest and administrative spaces. Design elements are defined as interior finishes, fixtures, equipment, and furnishings to include bathroom and kitchen upgrades requiring design assistance.		X
T6.1.3.b.	<u>Facility Maintenance.</u> Refers to the day-to-day work required to preserve real property facilities and prevent premature failure or wearing out of system components (such as, electrical, mechanical, heating, ventilation, air conditioning, plumbing, roofing, foundations, doors, windows, and exterior paint). Excludes replacement of furnishings, carpeting & flooring, wall coverings/interior paint, drapes/bedspreads, light fixtures, and other design elements not involving construction. Design elements are defined as interior finishes, fixtures, equipment, and furnishings to include bathroom and kitchen upgrades requiring design assistance. APFs are the proper fund source for indoor environmental quality systems (such as, electrical, plumbing, heating, ventilating, and air conditioning), maintenance, repairs, sustainment, and upgrades. See AFIs 32-1021, 32-1022, and 32-1032 for more detailed information.	X	
T6.1.3.c.	<u>Facility Repair and Upgrade.</u> In accordance with DoDI 1015.12, this refers to major repair projects or turnkey projects where the majority of costs are for facility repair work. For a complete and usable facility for a turnkey lodging operation, this may include purchase of furnishings, carpeting, wall coverings, drapes, blinds, light fixtures, appliances, bed coverings and other required items listed in the Air Force Lodging Standards. Those items considered real property are funded with APFs as a part of the construction project. Those required items considered personal property are funded with APFs as a companion project to the construction project. For those instances where an item, or the quantity or quality of an item, is not legally allowed to be purchased with APFs, NAFs are the appropriate fund source. See AFI 34-135 for more information on the Air Force Lodging Standards. See AFIs 32-1021, 32-1022, and 32-1032 for more detailed information.	X	

	Description	APF	NAF
T6.1.4.	OPERATIONS (Visiting Quarters, Visiting Airmen Quarters, Visiting Officers Quarters, Distinguished Visitors Quarters, and Temporary Lodging Facilities):		
T6.1.4.a	Support Functions:		
T6.1.4.a.1.	Facility rental authorization and payments under leases, permits, licenses, or similar.	X	
T6.1.4.a.2.	Contract housekeeping and/or maintenance of facilities (existing contractor-operated facilities).		X
T6.1.4.a.3.	Utilities.	X	
T6.1.4.a.4.	Refuse collection and disposal service.	X	
T6.1.4.a.5.	Grounds maintenance.	X ¹	
T6.1.4.a.6.	Common support (see Table 2.3.).	X	
T6.1.4.a.7.	Accounting services provided to lodging.		X
T6.1.4.a.8.	Human Resource Office services.		X
T6.1.4.a.9.	Linen cleaning (such as, blankets, sheets, mattress pads, pillows, pillowcases, towels, washcloths, bed coverings, draperies, bed scarves, and duvets).		X ³
T6.1.4.a.10.	Linen cleaning equipment purchased for in-house lodging laundry facilities.	X	
T6.1.4.a.11.	Contracted carpet and furnishing upholstery cleaning/shampoo.		X
T6.1.4.b.	Facility:		
T6.1.4.b.1.	Lodging marquee.	X	
T6.1.4.b.2.	External or spotlight lighting for the lodging marquee.	X	
T6.1.4.b.3.	<u>Exterior Signage.</u> Directional signs to facilities (from front gate to lodging registration office) and facility identification signage such as building and room numbers, and community information binders and stands located in lobby/common areas.	X	
T6.1.4.b.4.	<u>Interior Signage.</u> Directional hallway signs, room numbers, informational labels and service signs (for example, "Conference Room").		X
T6.1.4.b.5.	Facility modifications needed to install appliances, electronic door locks, or similar devices.	X	
T6.1.4.c.	In Room Items:		
T6.1.4.c.1.	<u>Guest and guest room amenities.</u> Hotel-specific items contributing to the guest's stay for convenience, such as, cookware, glasses, notepads and pens, self-cleaning items, information binders in rooms, FS's directories, TV channel guides, complimentary toiletries, and resale snacks.		X
T6.1.4.c.2.	Toilet paper, paper towels, light bulbs and facial tissue for common areas and guest rooms.		X ³

	Description	APF	NAF
T6.1.4.c.3.	Linens, such as, blankets, sheets, mattress pads, pillows, pillowcases, towels, and washcloths.		X ³
T6.1.4.c.4.	Small electronic devices and appliances, such as, TVs, media players, microfridges, mini-refrigerators, microwaves, alarm clocks, and coffee machines.		X ²
T6.1.4.c.5.	Full sized appliances, such as, refrigerators, washers, dryers, cooktops, and ranges.		X ³
T6.1.4.d.	General:		
T6.1.4.d.1.	Equipment or supplies for resale and sundry operations to include vending machines.		X
T6.1.4.d.2.	Housekeeping supplies and equipment.		X ³
T6.1.4.d.3.	Security and surveillance equipment for front desk, lobby, and other customer support areas.		X ³
T6.1.4.d.4.	Security and surveillance equipment used only for resale activities oversight.		X
T6.1.4.d.5.	Lobby coffee machines.		X
T6.1.4.d.6.	Staff communication equipment and supplies, such as, pagers and cell phones.		X
T6.1.4.d.7.	Time management system, such as, equipment, computer, software, and maintenance.		X
T6.1.4.d.8.	<u>Non-guest use Computer Automatic Data Processor Systems.</u> Includes all network hardware and connection equipment, peripherals (such as, PCs, printers, scanners, and copiers), and maintenance and support.		X ³
T6.1.4.d.9.	Lodging property management system, infrastructure and support.		X ³
T6.1.4.d.10.	Lodging property management system, maintenance.		X ³
T6.1.4.d.11.	Credit card verification equipment, software, maintenance, and service charges.		X
T6.1.4.d.12.	Purchase, installation, maintenance and repair of appliances, such as, ice machines, washer/dryers in common use areas, and full size appliances in TLFs and Business Suites.		X ³
T6.1.4.d.13.	Electronic key lock systems, software and maintenance.		X ³
T6.1.4.d.14.	Furnishings and equipment for common areas, such as, hallways and lobbies.		X
T6.1.4.d.15.	Furnishings in administrative and front desk areas.		X ³
T6.1.4.d.16.	Furnishings in guest rooms.		X
T6.1.4.e.	Cable and Satellite TV:		
T6.1.4.e.1.	Cable TV (service and installation) to include one premium channel.		X ³

	Description	APF	NAF
T6.1.4.e.2.	Hospitality entertainment services, such as, movies On-Demand, in-room check out, .com/.net high-speed internet access, on-screen guest directory, digital or premium TV services, and basic TV services if bundled as part of a total package.		X
T6.1.4.e.3.	Satellite TV (service and installation) basic package only.		X ³
T6.1.4.f.	Communications:		
T6.1.4.f.1.	Interior cabling, new APF-funded facilities.	X	
T6.1.4.f.2.	Interior cabling, new NAF-funded facilities.		X
T6.1.4.f.3.	DSN access, including cabling from DSN base central office.	X	
T6.1.4.f.4.	Administrative.	X	
T6.1.4.f.5.	Guest telephones.		X ⁴
T6.1.4.f.6.	Hospitality phone system and switches.		X
T6.1.4.g.	Guest Services:		
T6.1.4.g.1.	Business Center equipment, furnishings, and supplies.		X
T6.1.4.g.2.	Fitness Room equipment and maintenance (unless recirculated from APF fitness).		X
T6.1.4.g.3.	High-speed internet service for business suites when high-speed internet services are not offered to other lodging guests and .com/net high-speed access does not exist.		X ^{3,5}
T6.1.4.g.4.	High-speed internet service to provide .com/.net access.		X ⁵
T6.1.4.h.	Vehicles (purchase, maintenance, repair and other related expenses):		
T6.1.4.h.1.	Vehicles and fuel used for housekeeping/maintenance requirements, transportation of amenities, limited guest service support and vehicles shared amongst lodging areas to include trucks, vans, utility trucks, utility task vehicles, light weight cargo carriers, trailers and modified golf carts.		X
T6.1.4.h.2.	Vehicles and fuel used for administration, linen exchange, and overhead.		X ³
T6.1.4.i.	Personnel:		
T6.1.4.i.1.	All civilian positions.		X
T6.1.4.i.2.	Purchase of NAF civilian uniforms.		X
T6.1.4.i.3.	All military positions.	X	
T6.1.4.i.4.	All APF and NAF personnel travel when performing APF related business or when directed by higher headquarters.	X	
T6.1.4.i.5.	All other NAF personnel travel.		X
T6.1.4.i.6.	NAF property and casualty insurance.		X
NOTES:			
¹ NAFs are the appropriate fund source either directly or by civil engineering contract for those areas not maintained by civil engineering.			

	Description	APF	NAF
2.	The primary fund source for maintenance and repair of small electronic devices and appliances is NAFs. However, APFs may continue to be used at those locations where civil engineering performs this service.		
3.	These costs are incorporated in the Air Force lodging rates. While these items are authorized APFs in DoDI 1015.12, they are indirectly funded with APFs through an increased APF travel line cost associated with increased lodging rates.		
4.	Lodging will reimburse accounting and finance for toll calls and be responsible for collecting amounts owed from guests.		
5.	APFs will be used for installation and sustainment of equipment.		

Chapter 7

FISHER HOUSE FUNDING GUIDANCE

7.1. Scope. The guidance in this section applies to Fisher Houses, also known as Fisher/Nightingale Houses and Fisher Suites. These houses support the patients and their families who use Military Treatment Facilities (MTFs). Additionally, the Dover AFB Fisher House is used by family members and other personnel awaiting transfer of the remains of our fallen (deceased) service members.

7.1.1. The local MTF commander controls the operation of these houses.

7.1.2. The FS commander/director/division chief provides accounting, contracting, and financial management support.

7.1.3. The installation commander supports Fisher Houses with a combination of APFs and NAFs. See [Table 7.1](#) for funding guidance on the construction, maintenance, repair, and operation of these facilities.

7.2. Supplemental Mission Support Funds. The Air Force Fisher House Fund is an Air Force Supplemental Mission Support NAFI. Its operations at installation level are carried out through subaccounts of the Air Force Fisher House Fund. Installation subaccount NAF revenues come from service charges collected from authorized personnel residing in the houses, sundry sales, interest income, donations, contributions, and other income.

7.2.1. The MTF commander establishes service charges and fees to pay NAF operating expenses in [Table 7.1](#). NAFs may be accumulated to maintain stable rates and to provide for capital expenditures.

7.2.2. See [Table 7.1](#), for authorized APF support. Additionally, they are authorized to receive base operations support.

7.3. Single Fund Source. To prevent budgeting the same expenditure using APFs and NAFs, a single fund source for each element of operation, maintenance, repair, and construction costs should be used. When the fund source in [Table 7.1](#) is APF, NAFs are not authorized and vice-versa. See [Chapter 10](#) for waivers to fund source.

Table 7.1. Fisher/Nightingale House Funding Guidance.

	Description	APF	NAF
T7.1.1.	Construction and Replacement.	X¹	
T7.1.2.	Improvements, Additions or Conversions.	X¹	
T7.1.3.	Facility Maintenance. Refers to the day-to-day work required to preserve real property facilities and prevent premature failure or wearing out of system components (electrical, mechanical, heating and air conditioning, plumbing, roofing, foundations, doors (includes keylock system), windows, and so on). See AFIs 32-1021 and 32-1022 for more detailed information. Includes major renovation projects to refurbish kitchens and bathrooms, replacement of flooring from carpeting to tile; also includes projects designed to achieve handicap accessibility.	X	

	Description	APF	NAF
T7.1.4.	Facility Repair. Excludes replacement of furnishings, carpeting, wall treatments, drapes/bedspreads, light fixtures, blinds, and so on. See AFIs 32-1021 and 32-1022 for more detailed information.	X	
T7.1.5.	New Facility Furnishings.		X¹
T7.1.6.	Interior Furnishings. Maintenance, repair, refurbishment and repair by replacement of furnishings, carpeting, wall coverings, light fixtures, window coverings, and bed coverings (not related to construction or repair work).		X²
T7.1.7.	Cleaning Supplies and Cleaning Equipment.	X	
T7.1.8.	Grounds Maintenance.	X³	
T7.1.9.	Utilities.	X³	
T7.1.10.	Telephone Systems and Service.	X³	
T7.1.11.	Cable TV Service (basic service only).	X³	
T7.1.12.	Communications/Computer Systems Equipment and Supplies.	X³	
T7.1.13.	Internet Service.	X³	
T7.1.14.	Refuse Collection and Disposal Services.	X³	
T7.1.15.	Personnel:		
T7.1.15.a.	Executive control and command supervision.	X	
T7.1.15.b.	House Manager and other administrative staff.		X
T7.1.15.c.	Housekeepers and janitors.		X
T7.1.16.	Toilet Paper, Paper Towels, and Light bulbs.	X	
T7.1.17.	Other Guest-Related Supplies, Small Appliances, Amenities, and Household Items.		X
T7.1.18.	Linens.	X	
T7.1.19.	Purchase of Major Appliances (such as, washers, dryers, ice machines, refrigerators, microwaves, stoves, and ranges).	X¹	
T7.1.20.	Maintenance and Repair of Appliances.	X	
T7.1.21.	Purchase of TVs.		X
T7.1.22.	Maintenance and Repair of TVs.		X
T7.1.23.	Purchase, Maintenance, and Repair of Media Players, Clock Radios, and Other Similar Devices.		X
T7.1.24.	Accounting Services.		X
T7.1.25.	Transportation (motor pool support).	X³	
T7.1.26.	Purchase, Maintenance, Repair and All Other Costs Associated with Vehicles Owned by Air Force Fisher House Fund.		X
T7.1.27.	Common Support (such as, fire, police, snow removal, and pest control, see Table 1.2).	X³	
T7.1.28.	Security and Surveillance Equipment and Service (common areas).	X	
T7.1.29.	Electronic Key Lock Systems (includes the purchase, installation, software and maintenance).	X	
NOTES:			

	Description	APF	NAF
	^{1.} The initial building, including furnishings appliances, and other approved items, for a complete and usable facility are initially provided with funds donated by a foundation, such as the Zachary and Elizabeth M. Fisher Armed Services Foundation.		
	^{2.} In accordance with 10 U.S.C. § 2493, <i>Fisher Houses: Administration as Nonappropriated Fund Instrumentality</i> , the Air Force or the Zachary and Elizabeth M. Fisher Armed Services Foundation may donate funds for construction, alteration or repair of the facility. The donated funds are administered by the Air Force Fisher House Fund.		
	^{3.} In accordance with 10 U.S.C. § 2493, the Air Force may provide base operating support of the Fisher House facilities.		

Chapter 8

OUTDOOR RECREATION PROGRAMS

8.1. Scope. Outdoor recreation programs provide a variety of Category A, Category B, and Category C activities utilizing on-base and off-base facilities and natural infrastructure. Appropriated fund support (personnel, equipment, facilities, and so on) is based on the activity and not the facility. Programs are classified as Category A, Category B or Category C, and use APFs accordingly. See [Table 2.1](#) for examples of outdoor recreation activities by category.

8.2. Using Appropriated Funds for Personnel, Supplies, Utilities, and Other Support. Authorize APF support in accordance with [Chapter 4](#) and DoDI 1015.15. **EXCEPTION:** See [paragraph 8.3](#) and [paragraph 8.4](#) for equipment loan and equipment rental, respectively.

8.3. Appropriated Funds for Recreation Equipment Loan Operations. APFs are authorized for recreation equipment loan items identified in the Air Force Equipment Management System (AFEMS) for the outdoor recreation program allowance standards, such as tents, coolers, sleeping bags, camp stoves, skis, canoes, small fishing boats (16 ft. and below) and other equipment. See AFH 23-123, Volume 3, for additional information on AFEMS.

8.3.1. Do not use APF equipment loan items to generate profit.

8.3.2. Charge fees to recover only verifiable NAF costs, such as cleaning, servicing, or administering APF equipment items.

8.4. Nonappropriated Funds for Recreation Equipment Rental Operations. Rental equipment must be purchased with NAFs. (T-0). Rental equipment may include such items as lawn mowers, rototillers, chain saws, watercraft (not authorized in 8.3.), and trailers for overnight lodging.

8.5. Private Property. APFs may not be used for storage or to provide other support for private property. Private property may also be referred to as privately owned equipment. Examples of private property include but are not limited to boats, ski mobiles, travel trailers, recreation vehicles, aircraft, golf carts, and horses.

8.6. Recreational Swimming Pools. MWR swimming pools are classified as Category B, recreational swimming pools. APFs are authorized for utilities, maintenance and repair, supplies, equipment, and lifeguards.

8.6.1. Lifeguards are hired as APF seasonal over-hires or temporary employees. When APF seasonal over-hires or temporary employees are not available, lifeguard services may be obtained via a memorandum of agreement pursuant to 10 U.S.C. § 2492.

8.6.2. APFs are authorized for pools collocated with a revenue generating activity such as a club provided it is open to nonmembers. When a pool is collocated with a revenue-generating activity, and its use is strictly limited to the members of the activity, APFs are not authorized.

8.6.3. If APFs are not available and circumstances warrant, a waiver to use NAFs may be requested. See [Chapter 10](#) for waivers to fund source.

8.7. Off-Base Outdoor Recreation Programs. Classify recreation sites that primarily provide overnight lodging or other revenue-generating activities in their entirety as Category C. When

recreation sites contain a mix of Category A, B, and C programs, each program area is classified by the MWR category.

Chapter 9

CONTRACTING FOR PHYSICAL FITNESS SERVICES

9.1. Objective and Scope. Service members must possess the stamina and strength to complete missions successfully. The DoD uses APFs to provide the necessary physical fitness training areas and facilities. When these military training areas and facilities are not available to individual Service members due to their particular assignment, APFs may be used to procure alternate means of physical fitness training.

9.2. Commercial Fitness Services. Where DoD fitness facilities are not available, APFs are authorized for contracting with community recreation centers or organizations, such as the Young Men's Christian Associations (YMCAs), Young Women's Christian Associations (YWCAs), municipal, county, state, or private fitness facilities for organizational memberships for fitness by military personnel and authorized civilian personnel.

9.2.1. APFs may be used to contract for gymnasiums, running tracks, athletic fields, shower and locker facilities, recreation centers, and community centers. APFs are not authorized for the use of swimming facilities that are not an integral part of a fitness facility.

9.2.2. Civilian employees may use these facilities for physical fitness, if their use does not increase the contract costs or compromise access by active duty military.

9.2.3. Reserve component personnel not on active duty and family members of active duty personnel may use these facilities for physical fitness if their use does not increase contract costs or compromise access by active duty military or DoD civilian employees.

9.2.4. For active duty personnel only, individual (by name) memberships paid for with APFs are authorized only with a waiver from SAF/FMCEB. (T-0).

9.3. Approval Procedures. Because of the sensitive nature of contracting for memberships to physical fitness centers, each contract is approved on a case-by-case basis.

9.3.1. The Installation Commander, Forward Operating Agency, Direct Reporting Unit, or any other organization submits a request to AFSVA/SVI through the FS MyPers account, AFSVA, AFIMSC/RM, AFIMSC/IZ, AF/AISO, and approved by SAF/FMCEB. The request should address the following questions:

9.3.1.1. Why are local DoD fitness facilities considered inadequate or unavailable?

9.3.1.2. What are the local circumstances and commuting distances to the nearest DoD fitness facilities? Is the distance over 10 miles or does it take an average of 30 minutes or more to get to the facility?

9.3.1.3. Are there other adequate fitness facilities available without cost to military personnel in the civilian community where they are assigned?

9.3.1.4. Are the personnel able to utilize the Armed Services YMCA or YMCA Military Outreach program?

9.3.1.4.1. This program has a minimum distance of over 30 miles to get to the nearest DoD facility to participate in the program.

9.3.1.4.2. Participants submit documentation showing the facility is used at least 8 days per month.

9.3.1.4.3. See Military Onesource for additional information on the program.

9.3.1.5. Approximately how many military service members would participate in a contracted physical fitness facility that would result in a cost effective contract? Will each of the participants use the contracted physical fitness facility at least 8 days per month?

9.3.1.6. Is it more cost-effective to build or lease facilities?

9.3.1.7. Are APFs available to support the requirement?

9.3.1.8. Does the commander certify that contracting for commercial fitness service is in the best interest of the government? (T-0).

9.3.1.9. Are the contracting procedures in accordance with applicable laws and regulations? (T-0).

9.4. Annual Review. AFSVA/SVI conducts an annual review of physical fitness contracts. (T-0).

9.4.1. The Installation Commander, Forward Operating Agency, Direct Reporting Unit, or other representative prepares an annual report to and submits the report to AFSVA/SVI. The report for the annual review includes:

9.4.1.1. A description of the past usage of the facilities. Usage information by service member by month.

9.4.1.2. A description of future usage of the facilities. Future usage should be reduced if usage by a member(s) is less than 8 days per month for reasons other than mission requirements.

9.4.1.3. A justification for continuing with the arrangement.

9.4.2. The Installation Commander, Forward Operating Agency, Direct Reporting Unit, or any other organization representative submits the annual report to AFSVA/SVI through the FS MyPers account annually.

Chapter 10

WAIVERS TO FUND SOURCE AND OTHER WAIVERS

10.1. General Guidance. There may be some expenses paid from APF or NAF where the fund source specified is not practical or possible due to insufficient funds or other conditions.

10.2. Types of Waivers to be Considered.

10.2.1. Insufficient Appropriated Funds. If AFRC or AFIMSC cannot fund installation shortfalls, the installation comptroller may request a waiver through AFRC or AFIMSC. For a waiver based on insufficient APFs, AFRC or AFIMSC should:

10.2.1.1. Identify item(s) to be funded from NAFs.

10.2.1.2. State whether the waiver request applies to a single or multiple bases or the entire Air Force. Include a certification that APFs are unavailable.

10.2.1.3. State the impacts to the activity(ies) at the affected bases addressing rates, hours, and financials.

10.2.2. Contractor Operated Activities, or Other Contracts. Applies to NAF or APF contracts that cannot be converted to the appropriate fund source. The waiver will be valid for the life of the contract. The waiver requests must include the purpose of the contract and the contract expiration date.

10.2.3. Other Reasons. For example, the Air Force Lodging Program incorporates some APF authorized costs into the room rates so the fund source for those costs have been waived and NAFs are authorized.

10.3. Waiver Routing. The waiver request with justification goes to AFSVA/SVI; AFSVA/FM; AFRC/FM or AFIMSC/RM; AFIMSC/IZ and AF/A1S in turn for staffing and can be disapproved at any of these levels. If not disapproved, the request is forwarded to SAF/FMC for approval/disapproval.

10.3.1. Disapprovals should not be forwarded to the next higher organization level.

10.3.2. AFRC/AFIMSC should allow 10 business days for review and staffing of requests at each level.

10.3.3. The approval authority for waiver of fund source for construction is the office of the PDUSD (P&R), except for visitor quarters and outside the continental United States youth facilities.

10.3.4. For visitor quarter construction projects, SAF/FMC will approve the use of NAFs when APFs are insufficient. These waiver requests will be submitted through AFSVA/SVOL, AFSVA/FM, AFIMSC/RM, AF/A1S, SAF/FMC for funding consideration before submitting the request to SAF/FMB.

10.4. Using Nonappropriated Funds in Lieu of Authorized Appropriated Funds. Using NAFs in lieu of authorized APFs must be in accordance with AFMAN 34-201. (T-1).

10.5. Waiver Approvals. SAF/FMC granted waivers normally cover the remainder of the fiscal year.

10.5.1. Waivers may cover other time periods as SAF/FMC deems appropriate when the waiver period is stated in the approval memorandum.

10.5.2. After SAF/FMC approves or disapproves the waiver request, the APF and NAF budgets are adjusted accordingly.

10.5.3. The approved waiver is part of the approver's and requestor's official records and must be appropriately filed in accordance with AFMAN 33-363. (T-1).

10.6. Waivers to Tiering. In accordance with AFI 33-360, commanders may waive non-tiered requirements. A copy of approved waivers must be sent to SAF/FMCEB within 30 days of approval for situational awareness and process improvement considerations. (T-1). Sending an email through the chain of command to the SAF/FMCEB at usaf.pentagon.saf-fm.list.rss-saf-fmceb@mail.mil that includes a completed AF Form 679, *Air Force Publication Compliance Item Waiver Request/Approval* or equivalent will suffice.

John P. Roth
Assistant Secretary of the Air Force
Financial Management and Comptroller

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

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- AFPD 65-5, *Cost and Economics*, 5 August 2008
- DoDI 1015.10, *Programs for Military Morale, Welfare and Recreation*, 6 July 2009
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- AFMAN 33-363, *Management of Records*, 1 March 2008
- DoDI 6060.02, *Child Development Programs (CDPs)*, 5 August 2014
- AFI 65-107, *Nonappropriated Funds Financial Management Oversight Responsibilities*, 13 June 2018
- AFMAN 34201, *Use of Nonappropriated Funds*, 28 September 2018
- 10 U.S.C. § 2491, *Uniform Funding and Management of Morale, Welfare, and Recreation Programs*, Web, 20 November 2018
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- DoD 7000.14-R, *DoD Financial Management Regulations (FMRs)*, Volumes 1-15, (Date varies by volume)
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- AFMAN 64-302, *Nonappropriated Fund (NAF) Contracting Procedures*, 8 November 2016
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- AFI 36-2903, *Dress and Personal Appearance of Air Force Personnel*, 18 July 2011
- AFI 36-801, *Uniforms for Civilian Employees*, 22 December 2015
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- DoDM 4165.66-M, *Base Development and Realignment Manual*, 1 March 2006
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- AFI 32-1061, *Providing Utilities to U.S. Air Force Installations*, 27 January 2016
- AFI 34-223, *Private Organizations (PO) Program*, 8 March 2007

AFMAN 34-310, *Nonappropriated Fund Personnel Program Management and Administration Procedures*, 28 September 2011

DoDI 1400.25, Volume 1405, *DoD Civilian Personnel Management System: Nonappropriated Fund (NAF) Pay, Awards, and Allowances*, 26 June 2014

AFI 34-266, *Fitness, Sports, and World Class Athlete Program*, 25 September 2018

AFI 65-503, *United States Air Force Cost and Planning Factors*, 13 July 2018

AFI 32-1022, *Planning and Programming of Nonappropriated Fund Facility Construction Projects*, 30 December 2015

AFI 32-1032, *Planning and Programming Appropriated Funded Maintenance, Repair, and Construction Projects*, 24 September 2015

AFI 34-144, *Child and Youth Programs*, 2 March 2016

AFPD 36-39, *Mass Transportation Benefit Program (MTBP)*, 27 July 2010

AFI 10-216, *Evacuation of U.S. Citizens and Designated Aliens from Threatened Areas Abroad*, 27 July 2016

AFI 10-2501, *Air Force Emergency Management Program*, 19 April 2016

AFMAN 34-310, *Nonappropriated Fund Personnel Program Management and Administration Procedures*, 28 September 2011

Joint Travel Regulations (JTR), (Date varies by chapter)

AFI 24-301, *Vehicle Operations*, 1 November 2018

AFH 23-123V3, *Air Force Equipment Management*, 8 August 2013

DoDI 1348.19, *Award of Medals, Trophies, Badges, and Similar Honors in Recognition of Accomplishments*, 3 February 2014

10 U.S.C. § 2686, *Utilities and Services: Sale; Expansion and Extension of Systems and Facilities*, Web, 20 November 2018

Federal Acquisition Regulation (FAR), (Date varies by part)

AFI 32-1021, *Planning and Programming of Military Construction Projects*, 25 February 2016

AFI 32-7001, *Environmental Management*, 16 April 2015

AFI 90-201, *The Air Force Inspection System*, 20 November 2018

AFI 32-9005, *Real Property Accountability and Reporting*, 4 March 2015

DoDI 1015.11, *Lodging Policy*, Incorporating Change 1, 15 November 2011

DoDI 1015.12, *Lodging Program Resource Management*, 30 October 1996

AFI 34-135, *Air Force Lodging Program*, 24 September 2014

10 U.S.C. § 2493, *Fisher Houses: Administration as Nonappropriated Fund Instrumentality*, Web, 20 November 2018.

10 U.S.C. § 2410a, *Contracts for Periods Crossing Fiscal Years: Severable Service Contracts; Leases of Real or Personal Property*, Web, 20 November 2018

31 U.S.C. § 3324, *Advances*, Web, 20 November 2018

Prescribed Forms

None

Adopted Forms

Air Force Form 847, *Recommendation for Change of Publication*

Air Force Form 679, *Air Force Publication Compliance Item Waiver Request/Approval*

Abbreviations and Acronyms

AAFES—Army and Air Force Exchange Service

AF—Air Force

AF/AIS—Directorate of Air Force Services

AFEMS—Air Force Equipment Management System

AFH—Air Force Handbook

AFI—Air Force Instruction

AFIMSC—Air Force Installation and Mission Support Center

AFIMSC/RM—AFIMSC Resources Directorate

AFIMSC/IZ—Installation Support Directorate

AFMAN—Air Force Manual

AFOSI—Air Force Office of Special Investigation

AFPD—Air Force Policy Directive

AFRC—Air Force Reserve Command

AFSVA—Air Force Services Activity

AFSVA/CC—Commander for AFSVA

AFSVA/FM—Comptroller for AFSVA

AFSVA/SVI—Installation Support Division of AFSVA

AFSVA/SVOL—Air Force Lodging Division of AFSVA

APF—Appropriated Funds

DoD—Department of Defense

DoDI—Department of Defense Instruction

DoDM—Department of Defense Manual

DSN—Defense Switched Network

FS—Force Support (Squadron or Directorate)
FS/FSR—Force Support, Resource Management Flight Chief (Squadron or Directorate)
HAF—Headquarters Air Force
MTF—Military Treatment Facility
MWR—Morale, Welfare, and Recreation
NAF—Nonappropriated Funds
NAFI—Nonappropriated Fund Instrumentality
OSD—Office of the Secretary of Defense
RV—Recreational Vehicle
SAF/FM—Assistant Secretary of the Air Force (Financial Management and Comptroller)
SAF/FMB—Deputy Assistant Secretary of the Air Force (Budget)
SAF/FMBOP—Personnel and Training Division of SAF/FMB
SAF/FMC—Deputy Assistant Secretary of the Air Force (Cost and Economics)
SAF/FMCEB—Business Management Division of SAF/FMC
SAF/MRR—Deputy Assistant Secretary (Reserve Affairs and Airman Readiness)
TV—Television
USDA—United States Department of Agriculture
USAFA—United States Air Force Academy
YMCA—Young Men’s Christian Associations

Terms

Activity—An activity is an authorized operational organization within MWR and other NAFIs funded with appropriated and/or NAFs to satisfy physiological and psychological needs to improve readiness and provide recreational opportunities to service members, their families, and other authorized patrons for the general welfare of the military community. MWR activities are classified as either mission sustaining, basic community support, or revenue generating activities. An activity is made up of several sub-activities. Do not confuse the operational functions of the activity with the accounting term cost center, which determines the level of accountability for financial transactions.

Allowance Standard—An equipment allowance document that prescribes basic allowances for organizational equipment, and provides the control to develop, revise, or change equipment authorization inventory data.

Amusement Machines—Coin-operated mechanical or electronic recreation gaming systems without a cash or other payout feature (such as, video games and pinball machines).

Ancillary—providing necessary support to the primary activities or operation of an organization.

Approval Authority—The senior leader responsible for contributing to and implementing policies and guidance/procedures pertaining to his or her functional area(s) (such as, heads of functional two-letter offices).

Blanket Purchase Agreement—A simplified method of filling anticipated repetitive needs for supplies or services by establishing charge accounts with qualified sources of supply.

Civilian Employee—A non-military employee of the DoD directly hired and paid from appropriated or NAFs, under permanent or temporary appointment.

Civilian Personnel (Benefits)—Benefits include: employer contribution for group life insurance, health insurance, social security tax; retirement fund contribution, state retirement for Air National Guard, health benefits for Air National Guard; all allowances such as, quarters allowance, non-foreign allowance, supplemental post allowance, separate maintenance allowance and temporary lodging allowance; and relocation and other expenses related to permanent change of station. Exceptions include the following items: transportation, per diem, and storage of household goods. Excludes severance payments to former employees.

Civilian Personnel (Salaries and Wages)—Salaries and wages include the following items: base, holiday, Sunday, hazardous duty, premium, and merit pay; bonuses; night work and overseas differentials; cash performance, meritorious executive, and distinguished executive awards; jury refunds; and benefits for former personnel (for example, severance pay and unemployment compensation). Billings to NAFs are determined using actual hours worked multiplied by the standard rate or shop rate.

Common Area—Any area that is open to the base populace (not private or restricted).

Common Support—APF and NAF support used to perform the general management of more than one program or funding category within a program at installation, major command, or HAF level, and that is not easily or readily identifiable to a specific program.

Defense Switched Network—The component of the Defense Communications System that handles Department of Defense voice, data, and video communications.

Defense Working Capital Fund—A DoD revolving fund that finances the buying and selling of goods and services. It also provides cost visibility and accountability to facilitate business operations.

Direct Cost—Those costs clearly identified to a product or output and are totally related to the output, such as hands on labor or material used in a product. First-line supervision over a function in sole support of a specific output is considered a direct cost. Similarly, second-line supervision may also be considered a direct cost if solely in support of a specific output. Second-line supervision and activities above second line that do not provide direct benefits to a specific output are considered indirect costs. Costs related to headquarters, regional offices, or support activities are not considered direct costs.

Equipment Expensed—Personal property of a durable nature with a service life less than two years and costing less than \$250,000, such as, furniture, equipment, and computer software. These items include the initial installation costs of equipment by contractors; furniture and fixtures; publications for permanent collections; tools and machinery; communications and computer systems and telecommunications equipment, instruments and apparatus; and transportation of equipment. It excludes real property installed equipment.

Executive Control and Command Supervision—Those managerial functions located above the direct program operational level of individual Air Force NAFI programs at a base, major command, AFIMSC and its primary subordinate units, or headquarters Air Force. It supports planning, organizing, directing, coordinating and controlling the overall operations of Air Force NAFI programs but is not necessarily identified or included on manning or staffing guides or personnel documents for support of Air Force NAFI. It consists of program, fiscal, logistics and other management functions, which are separate from the daily working level activities and tasks of Air Force NAFI programs.

Facility—A building or location consisting of one or more of the following: a structure, a utility system, pavement, and underlying land. The building or location can contain an activity, program, or multiple activities and/or programs of NAFIs.

Fund Source—There are several sources of funding available for a MWR or other NAFI program to use, some examples include NAF, APF, donations and grants. It is important to understand the various types of funding, their intended use, and the specific restrictions or controls pertaining to each funding stream. If uncertain of the appropriate funding source, submit a determination request through the installation comptroller to AFIMSC/RM or AFRC/FM.

General and Administrative Expenses—Overhead costs that cannot be reasonably associated with any particular outputs and are located over all of the outputs. They generally include functions such as local comptroller, installation security, facilities engineering, legal services, fire protection, utilities, custodial services, refuse collection, snow removal, and similar types of base support functions.

Indirect Costs—Mission costs that benefit two or more outputs but not all outputs. Costs that benefit all outputs are general and administrative expenses.

Intra-agency Agreement—An agreement between DoD components.

Inter-agency Agreement—An agreement between a DoD component and a federal agency.

Investment Equipment—Applies to personal property (such as, furniture, equipment, computers, and software) of a durable nature with a service life of more than two years and costing more than \$250,000. It includes the initial installation costs of equipment by contractors; furniture and fixtures; publications for permanent collections; tools and machinery; communications and computer systems and telecommunications equipment, instruments and apparatus; and transportation of equipment. It excludes real property installed equipment.

Maintenance and Repair of Equipment—The cost to maintain, repair, overhaul, or rework equipment.

Memorandum of Agreement—A type of intra-agency, inter-agency, or support agreement between two or more parties, which includes specific terms that are agreed to, and a commitment by at least one party to engage in action. It either includes a commitment of resources or binds a party to a specific action. There are three types of memoranda of agreement used by NAFIs, temporary, strategic, and non-strategic.

Military Personnel Costs—Costs are computed using annual composite rates which include pay and allowances of officers, enlisted personnel, cadets, subsistence of enlisted personnel, permanent change of station (including shipment and storage of household goods), other costs for apprehension of members who are absent without leave, interest on uniformed services savings

deposits, death gratuities, Servicemen's Group Life Insurance, and unemployment compensation and survivor benefits.

Nonappropriated Funds—NAFs are government monies that are not appropriated by Congress and are not held within the United States Treasury. Military departments and defense agencies generate NAFs primarily through the sale of goods and services to the DoD military, civilian personnel and their family members in conjunction with authorized MWR programs. These funds are used to support MWR programs and activities, lodging, civilian welfare, base restaurant, certain religious and educational programs.; NAFs are used for the collective benefit of military personnel, their family members, and authorized civilians. These funds are separate funds that are not recorded in the books of the Department of the Treasury.

Nonappropriated Fund Instrumentality—A NAFI is a fiscal entity of the United States Government that is supported in whole or in part by NAFs. NAFIs are not incorporated under the laws of any state or the District of Columbia, but have the legal status of an instrumentality of the United States and have the same immunities and privileges as the United States Government in the absence of specific federal statute. Although a NAFI can be an integral DoD organizational entity that performs essential government functions within DoD, it operates independently to provide or assist DoD organizations supporting military personnel and authorized civilians. As a fiscal entity, a NAFI maintains custody and control over its funds and is responsible for exercising care relative to administering, safeguarding, preserving, and maintaining those resources made available to carry out functions. NAFIs function under the umbrella of DoD, but are not considered “federal reporting entities” for the purpose of financial statement reporting. NAFI financial statements are not in any manner associated with DoD financial statements. NAFIs use proceeds obtained from business operations and activities in providing a support function to DoD.

NAFI Memorandum of Agreement (Pursuant to 10 U.S.C. § 2491)—A NAFI memorandum of agreement pursuant to 10 U.S.C. § 2491 is an agreement between the HAF (or AFSVA) and the NAFI to transfer APF to the NAFI for use as NAFs to accomplish a specific authorized purpose in order to meet defined requirements.

NAFI Memorandum of Agreement (Pursuant to 10 U.S.C. § 2492)—A NAFI memorandum of agreement pursuant to 10 U.S.C. § 2492 is an agreement between the installation and the NAFI to use APFs to purchase goods and/or services from the NAFI, similar to the way an installation would purchase them from a commercial contractor, and is beneficial to both parties which is separate and apart from the APFs authorized to support the MWR and Lodging Programs. These agreements are considered “must pay” requirements which require renegotiation of the level of service or termination of the agreement to change the reimbursement amount. Additionally, the use of a memorandum of agreement does not change the category of the activity. The activities will continue to receive APF support at the percentages outlined in this instruction.

Non-Strategic Sourcing Memorandum of Agreement—A type of NAFI memorandum of agreement established to provide services authorized APF support. These types of memoranda of agreement may be used to provide goods or services to installations so long as the goods or services are among those NAFIs are authorized to provide.

Official Function—An official function is any ceremony or event where senior members are operating in an official capacity with members under their command or as a host to outside members. This includes, but is not limited to, official meetings and conferences, promotions, reenlistment and retirement ceremonies, changes of command and reorganization events, and

funerals. Consult the appropriate funding AFIs to determine the extent of funding authorized for a specific event.

Personal Property—Personal property is investment equipment or expensed equipment that is moveable. It excludes real property installed equipment.

Program—Programs to promote resiliency and readiness for DoD personnel may be made up of more than one activity, which may also be in different funding categories, such as, Outdoor Recreation. See DoDI 1015.15 for additional information.

Program Group—NAFIs are established for DoD program groups. Each program group operated has to maintain at least one NAFI. NAFIs do not operate in more than one program group without SecAF approval and notification to PDUSD (P&R). There are six program groups within DoD with each program group broken down into activities falling within one of three funding categories based on the capability to generate NAF revenues.

Real Property—Real property is lands, buildings, structures, utilities systems, improvements, and appurtenances thereto. It includes equipment attached to and made part of buildings and structures (such as heating systems) but not movable equipment (such as plant equipment).

Reimbursable Order—An order for services, supplies, material, or equipment placed by a requiring (or ordering) DoD component (or federal agency) and furnished by another DoD component (or federal agency) without separate identification of the items, or separate citation of the funds of the requiring DoD component; and with subsequent delivery to and reimbursement by the requiring DoD component. The requiring DoD component records the reimbursable order as an obligation when the servicing (or performing) DoD component accepts the reimbursable order in writing.

Reimbursements—Amounts earned and collected for property sold or services furnished either to the public or to another federal accounting entity. To be an appropriation reimbursement, the collection is authorized by law for credit to the specific appropriation or fund account.

Strategic Sourcing Memorandum of Agreement—A type of NAFI memorandum of agreement established pursuant to 10 U.S.C. § 2492 to provide services in lieu of filling vacant APF positions listed on the Unit Manpower Document. Use of these types of memoranda of agreement does not relieve the installation of its requirement to contribute required levels of APF support to activities based on their category.

Supplies—Includes the cost of supplies and materials for direct consumption such as repair parts, technical supplies consumed in the operation and maintenance of equipment, subscriptions, pamphlets and other documents, chemicals, surgical, medical, cleaning, and office supplies, communications and computer systems supplies and materials, and fuels except aircraft and ship petroleum, oil, and lubricant.

Support Agreement—A written agreement that establishes the roles and responsibilities for recurring support between the requiring activity and the performing agency. Support agreements may be intra-agency (between DoD federal agencies) or inter-agency (between DoD and non-DoD federal agencies). Also may be referred to as a memorandum of understanding or memorandum of agreement.

Temporary Memorandum of Agreement—A type of NAFI memorandum of agreement, usually executed pursuant to 10 U.S.C. § 2492, whose primary purpose is sustainment of NAFI programs

and activities that ensure resiliency and readiness. The temporary memorandum of agreement can be used for a number of purposes. For example, the temporary memorandum of agreement can be used (1) to backfill deployed troops with NAF employees during contingency operations, (2) to provide contingency subsistence-in-kind feeding at Air Force clubs, or (3) to provide interim services during an APF to NAF transition period or (4) to provide continuity of care at child and youth programs.

Transportation of Things—Charges for the transportation and related care of things, including animals and household goods for civilian employees in permanent change of station status. It includes the following items: freight and express charges by military, common and contract carriers, demurrage, switching, crating, refrigeration, and other incidental expenses, drayage and other local transportation cartage and handling, charges incidental to local mail transportation, unaccompanied baggage, parcel post, truck rental and moving of household effects or house trailers or privately owned vehicle movement including reimbursement to employees for transportation of household effects or house trailer, materiel that Air Force depots ship and receive from other agencies, shipment of reparable and excess Air Force property, and shipment of remains of deceased personnel. It excludes transportation costs that vendors pay even when itemized on invoices.

Utilities—Includes the cost of electricity, gas (including natural, manufactured, liquefied petroleum, heating oil mixed or propane), steam, heat, hot water, compressed air, air conditioning, chilled water and mechanical refrigeration, and water.

Underground Storage Tank—Any tank or combination of tanks (including underground pipes connected to the tank) that contains an accumulation of regulated substances, where ten percent or more of the volume (including underground pipes connected to the tank) lies beneath the ground surface.

Attachment 2**AIR FORCE POLICY ON THE USE OF 10 U.S.C. § 2491**

Policy Regarding Use of NAFI Memoranda of Agreement for 10 U.S.C. § 2491 Transactions

10 U.S.C. § 2491 authorizes a transfer of appropriated funds (APFs) to nonappropriated funds (NAFs) to fund activities that fall within Program Group I – Military MWR Programs, Program Group II – Armed Services Exchange Programs, and Program Group V – Supplemental Mission Funds (but only Service Academy mixed-funded athletic or recreational extracurricular programs). APFs may be made available only if the MWR program is authorized to receive APF support in accordance with this instruction and only in the amounts the program is authorized to receive.

When transferring appropriated funds pursuant to 10 U.S.C. § 2491, a Memorandum of Agreement must be established. It is Air Force policy that 10 U.S.C. § 2491 Memoranda of Agreement are restricted for use at HAF and AFSVA. A 10 U.S.C. § 2491 Memorandum of Agreement must outline the purpose(s) for which the APF will be used – specifically the MWR services (by units and/or functions) to be provided by the NAFI to meet NAFI requirements for base operations APF support. The 10 U.S.C. § 2491 Memorandum of Agreement shall include the amount and obligation schedule for the APFs to be provided and shall be signed by the senior AFSVA or HAF APF resource manager (as appropriate), the NAFI fund manager, and the organizational commander or executive director. When APFs are transferred to a NAFI for the accomplishment of a specific purpose, the requirements to achieve that purpose shall not exceed the amount transferred.

APFs transferred to a NAFI via a 10 U.S.C. § 2491 Memorandum of Agreement are treated as NAFs and expended in accordance with laws applicable to the expenditures of NAFs. When transferred under this authority, APFs are considered to be NAFs for all purposes and remain available until expended; however, APFs cannot be transferred with the intent to extend the fiscal life of the APFs or used for purposes not authorized APF support.

Examples of 10 U.S.C. § 2491 Memoranda of Agreement (restricted per AF policy for use at HAF and AFSVA/FMN level) include:

- Non-Strategic Sourcing 10 U.S.C. § 2491 Memorandum of Agreement transferring Emergency Intervention Funds to increase Child Development Center (CDC) capabilities through facility projects;
- Non-Strategic Sourcing 10 U.S.C. § 2491 Memorandum of Agreement transferring OSD funds to carry out initiatives such as Fitness Center projects and Single Airmen, Respite Care and Healthy Base Initiative programs; and
- A 10 U.S.C. § 2491 Memorandum of Agreement transferring APF for the purchase of equipment. (Note: Equipment purchased with funds transferred under 10 U.S.C. § 2491 become NAFI assets. For maintenance of equipment see DoDI 1015.15, enclosure 4, paragraph E4.Tl.7.2.)

Attachment 3

AIR FORCE POLICY ON THE USE OF 10 U.S.C. § 2492

Policy Regarding Use of NAFI Memoranda of Agreement for 10 U.S.C. § 2492 Transactions

10 U.S.C. § 2492 authorizes NAFIs to enter into contracts or other agreements with the Air Force, with other elements of the Department of Defense, or with another federal department, agency, or instrumentality, to provide or obtain goods and services beneficial to the efficient management and operation of the exchange system or the MWR systems or to provide or obtain food services beneficial to the efficient management and operation of the dining facilities on military installations offering food services to members of the armed forces (i.e., exchange programs, military MWR activities, civilian MWR activities, installation dining facilities and lodging activities). The contract or agreement must be documented in a written Memorandum of Agreement (10 U.S.C. § 2492 Memorandum of Agreement) which sets forth the terms and conditions of agreement between the parties.

To use the authority of 10 U.S.C. § 2492, the 10 U.S.C. § 2492 Memorandum of Agreement must identify and articulate the benefit the NAFI gets from the agreement. Generally, the benefit must include both a primary non-financial benefit to the efficient management and operation of exchange or MWR programs for Airmen and their families (for example, a contract allowing a base to provide continuing service in the fitness center when military members are deployed) and an agreed-upon financial benefit to the NAFI (such as, a payment to the NAFI of a percentage above the cost of the contract). In addition, Air Force policy also requires that the 10 U.S.C. § 2492 Memorandum of Agreement identify and articulate a benefit to the appropriated fund (APF) Air Force (such as, cost savings). In the case of Temporary Memoranda of Agreement, discussed below, the 10 U.S.C. § 2492 Memorandum of Agreement must articulate the benefit to the NAFI program (for example, sustainment of NAFI programs and activities that ensure resiliency and readiness) but are not required to show a financial benefit.

APF activities must comply with all appropriation law requirements when they use APFs to pay for goods or services obtained or provided by a NAFI under a 10 U.S.C. § 2492 Memorandum of Agreement. For example, APF activities must obligate APFs to the NAFI Memorandum of Agreement during the period of availability of the appropriation. As another example, the period of performance under a 10 U.S.C. § 2492 Memorandum of Agreement for severable services (such as, those meeting regular, recurring requirements such as the ongoing management of MWR facilities or programs) is permitted to begin in one fiscal year and end in the next fiscal year as long as the period of performance covered by annual appropriations does not exceed twelve months. See 10 U.S.C. § 2410a. APF activities are prohibited from making advance payments on 10 U.S.C. § 2492 Memoranda of Agreement. Pursuant to 31 U.S.C. § 3324, “a payment under a contract to provide a service or deliver an article for the United States Government may not be more than the value of the service already provided or the article already delivered.” APF activities may, however, make progress payments to a NAFI at the time the NAFI incurs expenses toward performance or delivery (for example, when the NAFI must acquire, use, invest in or pay for equipment, supplies or services prior to actual performance or delivery of the goods or services that are the final outcome of the NAFI Memorandum of Agreement). APFs do not become NAFs until payment is disbursed to the NAFI predicated upon

performance, delivery, or progress payments.

A 10 U.S.C. § 2492 Memorandum of Agreement is a legal agreement binding the signing parties to the terms and conditions contained in the Memorandum of Agreement. The agreement becomes effective upon signature of all signatories, and retroactive payment is not authorized. As such, the legal agreement constitutes a valid obligation of APF which must be recorded at the time the agreement is made. Funds obligated for a 10 U.S.C. § 2492 Memorandum of Agreement are not available for any other purpose. Installation commanders and comptrollers are required to fully fund all 10 U.S.C. § 2492 Memoranda of Agreement; the failure to fully fund a 10 U.S.C. § 2492 Memorandum of Agreement may have legal ramifications. If the APF funding for a 10 U.S.C. § 2492 Memorandum of Agreement is reduced (through a proper deobligation of funds), that reduction must be accompanied by a downward adjustment of the level of service or amount of goods being obtained or provided by the NAFI. Similarly, if the level of services or amount of goods is increased, then additional funds must be obligated to pay for such additional services or goods. Such changes must be documented in a written amendment to the 10 U.S.C. § 2492 Memorandum of Agreement.

10 U.S.C. § 2492 Memoranda of Agreement can be used to obtain various types of goods and services. For example, 10 U.S.C. § 2492 Memoranda of Agreement have been used to:

- Provide NAFI services to the Air Force via Strategic Sourcing 10 U.S.C. § 2492 Memoranda of Agreement to support the management or operation of MWR activities that are authorized APF support, including fitness, library, outdoor recreation, marketing, human resources, information technology and NAF resource management activities.
- Provide NAFI services to the Air Force via Non-Strategic Sourcing 10 U.S.C. § 2492 Memoranda of Agreement to support the management or operation of Services activities that are authorized APF support and are impacted by Air Force Corporate Structure decisions.
- Provide NAFI services to another NAFI via Non-Strategic Sourcing 10 U.S.C. § 2492 Memoranda of Agreement.
- Obtain goods or services for the Air Force via 10 U.S.C. § 2492 Memoranda of Agreement for those goods or services the NAFI is authorized to provide or that the NAFI uses to conduct its own operations. Examples include:
 - Laundry services for MWR, lodging operations, and APF organizational clothing (considered inherent to NAFI operations and structure established under MWR);
 - Air Force use of Category C facilities for official functions, and
 - Purchase of equipment. If the 10 U.S.C. § 2492 Memorandum of Agreement is for the purchase of equipment, the equipment is an APF asset. (NOTE: If the NAFI needs to purchase equipment in order to perform services under a 10 U.S.C. § 2492 Memorandum of Agreement, the equipment purchased with NAF is a NAF asset.)

- Provide NAFI services to the Air Force via 10 U.S.C. § 2492 Temporary Memoranda of Agreement (T-MOAs) to maintain home station MWR operations during deployments or activity APF vacancies.
 - Temporary Memoranda of Agreement are primarily funded with civilian pay APFs (Element of Expense Identification Code IXXXX). An administrative fee of 1.5% may be applied and paid for with appropriate non-civilian pay APFs.
 - Funding for Temporary Memorandum of Agreement services to maintain home station MWR operations due to deployment should be funded from appropriate non-civilian pay installation APFs.
 - Funding for Temporary Memorandum of Agreement services to maintain home station MWR operations due to civilian APF vacancies must be arranged by the installation comptroller sending an e-mail request, including cost estimate, analysis, and justification to the MAJCOM comptroller with a copy to AFIMSC/RM and AFIMSC/IZ. The MAJCOM then forwards the request to SAF/FMBOP for approval to migrate APFs from Element of Expense Identification Code IXXXX to 75612. Direct payments from Element of Expense Identification Code IXXXX for Temporary Memoranda of Agreement are not authorized.